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THEORETICAL AND METHODICAL ASPECTS OF THE ACCOUNTING ORGANIZATION OF NON-CURRENT TANGIBLE ASSETS AS AN IMPORTANT COMPONENT OF ENTREPRENEURIAL POTENTIAL

The characteristic features of the accounting organization of individual components of non-current tangible assets, in particular fixed assets, are examined in the article. The main directions of their accounting organization are analyzed, starting with the formation of accounting nomenclature and ending with the display of information about fixed assets in financial statements. Typical forms of primary documents reflecting information on the receipt, transfer and disposal of fixed assets are considered. The key elements of the accounting policy of enterprises in terms of accounting organization process regarding fixed assets are studied. Directions for improving the accounting organization of non-current tangible assets are proposed.

Keywords: non-current tangible assets; fixed assets; accounting nomenclature; accounting policy; entrepreneurial potential.

Formulation of scientific problem and its significance. The formation of the domestic economy on the basis of market construction and integration processes, which are permanently ongoing and bring closer the harmonization of accounting and reporting principles provided for by Ukrainian legislation with IAS and IFRS, require the search for new approaches and methods of accounting. The accounting of non-current tangible assets is an important component of them. Changes in organizational forms, industrial relations and relationships between business entities have significantly affected the composition and structure of these assets. As we know, information is the basis of management decisions, the importance of which is especially relevant in the process of information economy formation. If the company has a well-established accounting system high-quality, true, reliable, objective information can be obtained. Data on the availability, movement, and



condition of intangible assets, which is a key component of the entrepreneurial potential of any business entity, can significantly affect the quality of decisions made. Therefore, the accounting of non-current tangible assets must be rationally organized.

Analysis of recent research and publications. Scientific works of Ukrainian and foreign scientists, including I. Blank, O. Borodkin, M. Gerasimchuk, N. Krasnokutska, M. Kuter, N. Malyuga, V. Palii, V. Savchuk, V. Sobko, I. Chaly, M. Matthews, H. Perera, J. Friedman, Y. Schumpeter partially solve accounting issues of non-current tangible assets. However, it can be stated about the insufficient degree of research of the noted issues, the presence of open questions and discussions as well as the practical importance in today's economic processes.

The purpose of the article is to study the accounting organization of individual components of non-current tangible assets, in particular fixed assets, and to substantiate main directions of its improvement.

Presentation of the main material. Entrepreneurial potential, as is known, is a set of resources (labour, financial, material, technical, innovative), skills and capabilities of management at different levels of management and employees themselves, aimed at maximizing profits, achieving economic growth and ensuring sustainable development of the enterprise. It is noteworthy that non-current tangible assets as property values, which are characterized by long-term use and depreciation, are quite an important component. How rationally they can be used in the business process depends to some extent on how their accounting is established at the enterprise. The organization of accounting for fixed assets as a key component of non-current tangible assets is one of the main directions of the company's accounting policy, because it is precisely from the definition of key elements regarding classification groups, initial assessment, and the method of calculating depreciation that the value of their movement and condition indicators directly depends. According to the data of the State Statistics Service we can state that the highest level of depreciation of tangible assets as of 2021 is observed in the production of electrical equipment (92,2%) (Table 1).

Undoubtedly, such a large degree of depreciation confirms the need to renew non-current tangible assets. It should be noted that for all types of economic activity there is 38% and more degree of depreciation.

Table 1

Depreciation rate of tangible assets by types of economic activity
for 2021

No	Types of economic activity	Initial cost of tangible assets at the beginning of the year, thousand UAH	Depreciation per year, thousand UAH	Residual value of tangible assets, thousand UAH		The degree of depreciation of tangible assets, %
				at the beginning of the year	at the end of the year	
1.	Agriculture, forestry and fisheries	505492312	45898272	299169279	351107557	41,1
2.	Forestry and logging	7801693	785434	3095420	3800383	58,3
3.	Industry	4006020008	183547651	1455922807	1649495092	60,5
4.	Extraction of metal ores	171740467	16662622	82519636	91482329	50,8
5.	Processing industry	1591116542	96512127	603690756	642537888	60,2
6.	Production of food products	254454117	15464024	137161925	148346366	38,0
7.	Production of beverages	59068778	4491331	22715517	26057868	59,5
8.	Production of tobacco products	12571636	910572	6760369	6741348	49,4
9.	Textile production	6853033	671529	4097217	4284378	44,4
10.	Production of clothes	6619395	522181	2842639	2886212	57,3
11.	Production of leather, leather products and other materials	3238084	313777	1805110	1736507	49,5
12.	Production of electrical equipment	153846539	1835279	11194172	12199719	92,2

Compiled by the authors based on the data of the State Statistics Service of Ukraine

Determining the essence of non-current assets is a rather important task of economic theory and accounting. The interpretation of this category is constantly changing during the historical development of economic science. Revealing the genesis of this concept and the stages of development of approaches to the definition of this category makes it possible to trace its evolution. It is worth noting that in today's conditions non-current assets acquire such characteristics (Fig. 1).

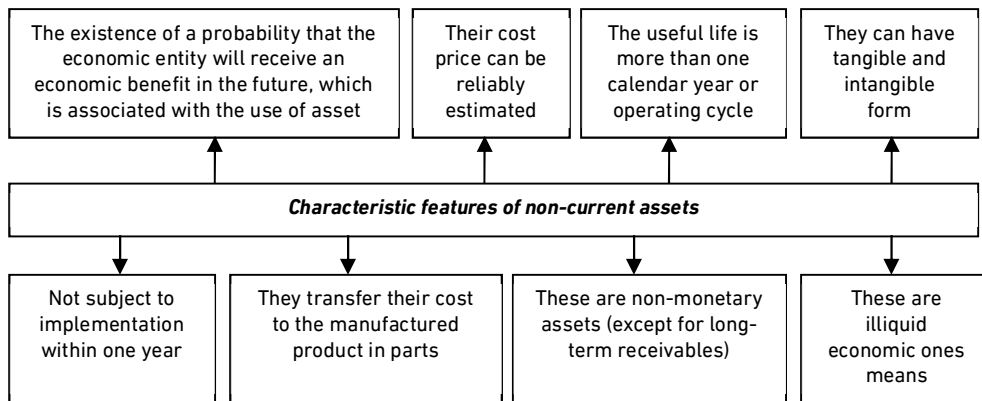


Fig. 1. Characteristic features of non-current assets
Compiled by the authors

Thus, non-current tangible assets should be understood as a set of values with a reliably determined value which repeatedly participate in the production, the performance of works, the provision of services and are not intended for resale, the beneficial effect of the operation of which is expected to be obtained over a long period of time (more than one year or operating cycle if it is longer than a year). The organization of their accounting is an important part of accounting work. Proper organization of accounting of tangible non-current assets is necessary for making timely decisions about the state of non-current assets and the efficiency of their use. Scientists traditionally consider the organization of accounting primarily as a set of conditions necessary for the proper implementation of accounting; a complex of actions, measures to create a rational accounting system, ensuring its optimality functioning; arrangement and unification of methods, techniques, accounting processes for efficient execution tasks and functions assigned to him.

M. V. Kuzhelnyi and S. O. Levitska, for example, note that «accounting organization is a system of conditions and elements in the structure of the accounting process with the aim of obtaining reliable and timely information about the economic activity of the enterprise, exercising control over the rational use of production resources». According to the authors in the modern conditions of the development of the market economy in the country, it is «the search for a rational system of displaying operations and results of activities, taking into account the economic and organizational features of the enterprise, the results of which implementation guarantee the reliability of information, its completeness for making

operational and strategic decisions» [1]. In general, the organization of accounting is a set of measures, actions and methods aimed at building, streamlining and improving the accounting system in order to implement its control function for the rational use of resources and create a basis for the formation of reliable information necessary for management needs [2]. The organization of accounting for fixed assets is defined as «the process of purposeful selection and continuous ordering of methods and techniques for collecting, processing and issuing reliable and timely source information about the availability, movement, preservation and use of fixed assets for the purpose of making management decisions» [3]. Consequently, the rational organization of accounting for non-current tangible assets is a process of purposeful selection and continuous ordering of methods and techniques for collecting, processing and issuing reliable and timely source information about the presence, movement, preservation and use of assets belonging to the enterprise for the purpose of making management decisions. In order to build a mechanism for the implementation of such a process it is necessary to organize inventory accounting, assign objects of long-term assets to specific materially responsible persons, develop accounting nomenclature, work instructions, etc.

The organization of primary accounting traditionally begins with the study of accounting nomenclature composition. First of all, economic facts are determined, which should be reflected in the accounting system and recorded in primary documents – carriers of accounting and economic information. The composition of accounting nomenclature is influenced by such factors as: the reporting system, objects of intermediate control of their formation. Therefore, before starting the formation of accounting nomenclatures of primary accounting, you should familiarize yourself with the system of financial statements and internal reporting. The accounting nomenclature is a list of economic facts about the forms of functioning of property – means of the economy, as well as capital – the sources of formation of these means, about economic operations, as well as the results of economic activity, which must be reflected in accounting. The accounting nomenclature at enterprises is formed depending on the actual conditions of the organization, technology and other factors. The development of the accounting nomenclature in newly created firms is somewhat more complicated, since it is necessary to determine the list of economic objects that are subject to documentation. Accounting nomenclature at these objects is



developed taking into account the experience of operating firms. The formation of accounting nomenclature is an important point in the accounting organization process. Their presence contributes to the elimination of duplication in accounting, the justified selection of primary documents, accounting registers, the formation of document flow, document flows, and the resolution of other accounting issues [4]. In order to determine the list of accounting nomenclature of fixed assets, it is necessary to compile a list of all objects that must be recorded in primary documents (Table 2).

Table 2

A list of the main nomenclatures of fixed assets accounting at the stage of primary accounting

Characteristics of data for accounting	Use of credentials	In natural terms	In value terms	Carriers of information
Receipt of fixed assets:	Accounting for availability and movement: accounting by object, materially responsible persons			Act of acceptance and transfer of fixed assets
-name of the object		+	-	
-initial cost		+	+	
-source of income		+	+	
Transfer of fixed assets within the firm	Accounting for availability and movement: accounting by object, materially responsible persons			Bill of lading for internal movement of fixed assets
-name of the object		+	-	
-initial cost		-	+	
-the transferring unit		+	-	
-receiving unit		+	-	

Compiled by the authors based on: [4]

The organization of current accounting also begins with the study of the accounting nomenclature composition, which should be displayed, but already in the system of accounting registers and various calculation forms. When we develop the accounting nomenclature of current accounting, first of all, the composition of economic facts – phenomena and processes (economic transactions) is determined. The system of indicators of internal and external reporting, the chart of accounts, the classification of objects, which are defined by normative acts and methodical recommendations are the basis of the accounting nomenclature development of current accounting [5].

The chart of accounts does not provide for the division of the «Fixed Assets» account as an accounting object into more detailed, i.e., sub-accounts are not provided for. However, a typical classification requires the division of fixed assets by industries, types and other characteristics.

Therefore, in this area, the development of, for example, accounting nomenclature begins with the establishment of groups defined in accordance with the instructions. Next, subgroups and sub-subgroups are defined, but already taking into account the needs of a specific firm. Finally, we can make a list of accounting nomenclature from each subgroup or by other characteristics. The organization of final (summarizing) accounting begins with the identification of the composition of accounting nomenclature, which must be reflected in the corresponding final media use of credentials of accounting information. These nomenclatures represent a system of indicators characterizing the state and change in the state of economic facts – phenomena and processes, as well as assets, liabilities, costs, income and performance results. The formation of indicators depends on many factors that affect the organization of the final account [5].

After choosing the nomenclature of accounting we can proceed to the organization of the selection and development of its information carriers. Obtaining timely, complete and reliable information about business processes taking place at the enterprise is of great importance for production management. The main source of such information is the documentation of business transactions. A rational and correct organization of primary accounting, which should ensure full registration of all economic facts and guarantee legal proof of the authenticity of the displayed data, is the main prerequisite for effective enterprise management [6].

Receipt, internal transfer, write-off, liquidation, sale and other operations with fixed assets are executed with appropriate primary documents, the list of which is given in Table 3.

Business entities continue to mostly use the standard forms of primary documents approved by the order of the Ministry of Statistics of Ukraine dated 29.12.1995 No. 352. In addition, enterprises can develop their own primary documents in compliance with the requirements for mandatory details, as specified in the Regulation on documentation of records in accounting [8]. At the same time, they can use the forms of Order No. 818 "On the approval of standard forms for accounting and write-off of fixed assets by public sector entities and the procedure for their compilation" despite the fact that these forms were developed for public sector entities. From our point of view, it is necessary to provide standard forms of primary accounting documentation for accounting of fixed assets for non-public sector entities at the legislative level. That is, it is worth updating the existing forms, eliminating some of the details that are not relevant today. In general, the typical forms of many primary



documents on the accounting of fixed assets contain a problem: they are hopelessly behind the legislation. Forms approved by Order No. 352 as typical forms for calculating depreciation of fixed assets (No. OZ-14, No. OZ-15 and No. OZ-16) cannot be used at all, since the indicators provided for by them have not been used for a long time. Some indicators provided by other standard forms are not applicable.

Table 3

Standard forms of primary accounting documentation for accounting of fixed assets

No	The name of the form	Functions of the form
1.	OZ-1 «Act of acceptance-transfer (internal movement) of fixed assets»	It is used for registration of the inclusion of fixed assets of individual objects, for accounting for their commissioning, for registration of internal movement of fixed assets from one division of the enterprise to another, for registration of transfer of fixed assets from storage (from stock) to operation, as well as for exclusion from the composition of fixed assets upon transfer to another enterprise
2.	OZ-2 «Act of acceptance and delivery of repaired, reconstructed and modernized objects»	It is used for registration of acceptance and delivery of capital equipment for repair, reconstruction and modernization. Necessary changes to the characteristics of the object related to major repairs, reconstruction and modernization must be made to the technical passport of the corresponding object of fixed assets
3.	OZ-3 «Act on write-off of fixed assets»	It is used to register the disposal of fixed assets (except motor vehicles) when they are fully or partially written off
4.	OZ-4 «Act on write-off of motor vehicles»	It is used to write off a truck or car, trailer or semi-trailer during their liquidation
5.	OZ-5 «Act on the installation, start-up and dismantling of the construction machine»	It is used in construction and assembly organizations for registration of the transfer, installation and start-up of construction machines and their subsequent dismantling
6.	OZ-6 «Inventory card of accounting of fixed assets»	It is used for accounting of all types of fixed assets, as well as for group accounting of the same type of fixed assets that were put into operation in one calendar month, and those that have the same industrial and economic purpose, technical characteristics and cost. An inventory card is kept in the accounting department for each object or group of objects. In the case of group accounting, the card is filled in by positional entries of individual objects of fixed assets

Continuation of the table 3

7.	OZ-7 «Description of inventory cards for accounting of fixed assets»	It is used for registration of inventory cards of fixed assets. The description is drawn up in one copy by the accounting department in order to control the storage of inventory cards. Records are kept according to classification groups (types) of fixed assets
8.	OZ-8 «Registration card of movement of fixed assets»	It is used to record the movement of fixed assets by classification groups during manual processing of accounting documentation. It is filled out based on the data of the inventory cards of the relevant groups (types) of fixed assets and is checked against the data of the synthetic accounting of fixed assets
9.	OZ-9 «Inventory list of fixed assets»	It is used for object-by-object accounting of fixed assets by their location (operation) by materially responsible persons. The data of object-by-object accounting of fixed assets according to their location (operation) must be identical to the entries in the inventory cards of fixed assets kept in the accounting department
10.	OZ-14 «Calculation of depreciation of fixed assets»	It is used to determine the amount of depreciation of fixed assets to be accrued in the reporting month

Compiled by the authors according to data: [7]

For example, regarding the Act of acceptance-transfer (internal movement) of fixed assets in form No. OZ-1, we consider it expedient: remove from the main part of the document the columns «Issuer», «Recipient» (since their positions, signatures and initials are indicated on the reverse side of the document), «Date of commissioning» (since in the first line of the explanatory part of the act, which is filled out by the commission, these the data are indicated), «Factory code» (since these data are indicated in the passport of the fixed assets object, a copy of which must be in the accounting department), «Norms of depreciation deductions for complete restoration and major repairs», «Correction factor», «Type and code equipment» (since they do not meet the requirements of modern accounting); add the columns «Name of fixed asset» and «Depreciation calculation method», «Useful life» and «Liquidation value».

The first and most important point in the accounting of fixed assets is the documentation of transactions with them. Primary documents must contain sufficient information characterizing the object and must be the basis for accounting records. At the same time, documents should serve as a legal basis for proving the existence of objects and carrying out



various operations with them [9]. For the rational organization of the accounting of fixed assets and the prompt execution of accounting work, it is necessary to ensure the timely transfer of documents to the accounting department by the members of the commission. Since the documents for recording the movement of fixed assets are compiled by the commission, that is, outside the accounting department, the movement of documents must be organized according to the schedule and ensure strict compliance with the deadlines set by them. It is advisable to develop such schedules separately for each document on accounting for the movement of fixed assets. All existing stages of operation of fixed assets, which are issued with relevant documents, are subject to reflection in accounting, where they are summarized in synthetic registers.

The unit of accounting for fixed assets in accordance with NAS 7 «Fixed Assets» is an object of fixed assets – a finished device with all devices and accessories for it or a separate structural item designed to perform certain independent functions, or a separate complex of structurally connected items of the same or different purposes, which have for their maintenance common devices, control devices, or a single foundation, as a result of which each item can perform its functions, and the complex – a certain work only in full composition [10]. Analytical accounting is carried out for each inventory item in kind and in cash. Analytical accounting allows, on the one hand, to control the preservation, use, and technical condition of individual inventory objects of fixed assets, and on the other hand, to provide the necessary information on the availability and movement of fixed assets by each classification group, by location and operation and the enterprise as a whole. At large enterprises that have a significant number of inventory objects of fixed assets, inventory cards are used, which are opened by the accounting department for each object. When the card is opened, an inventory number is assigned to the object of fixed assets. It is attached to the object during the entire time of its stay at the enterprise. When the object is removed, its inventory number is canceled. To control the assignment and write-off of inventory numbers, a list of registration of inventory numbers is drawn up. For analytical accounting of the same type of fixed assets (production and economic inventory, tools), identical in terms of technical characteristics, purpose, cost and received in the same period, it is possible to open one group card with the inventory numbers of each object. In the group inventory card, the receipt of fixed assets is recorded in chronological order as a whole for the entire group of objects.

Synthetic accounting is a general accounting of assets in monetary value. For synthetic accounting of fixed assets, account 10 «Fixed assets» is used, intended for accounting and summarizing information about the presence and movement of own or received under financial lease facilities and leased integral property complexes, which are classified as fixed assets as well as investment real estate objects. Fixed assets are recorded on it at original cost. The financial statements are the main source of information for making effective management decisions. Information about the company's fixed assets is given in the first section of the balance sheet asset «Non-current assets». The value of the company's unfinished capital investments, the original cost of fixed assets and their depreciation, the value of other non-current assets are also given there.

The basic principles of the accounting process organization of this or that area of accounting are determined by the accounting policy of the enterprise. The accounting policy of the enterprise in terms of fixed assets consists of the following elements: recognition of fixed assets and establishing the distinction between fixed assets and low-value non-current tangible assets; initial assessment; depreciation methods; determination of the liquidation value of fixed assets; justification of the necessity and procedure of revaluations; reflection in accounting of costs for improvement of fixed assets, differentiation of approaches in accounting for fixed assets, etc. [11].

When we draw up an order on the accounting policy it is advisable for the enterprise to indicate the following circle of directions of the methodical foundations of the formation of information about fixed assets and other non-current material assets: the accounting unit of the accounting of fixed assets; the minimum value of the object of fixed assets; value characteristics of items that are part of low-value non-current material assets; conditions for increasing the initial cost of fixed assets due to capital repair costs; the procedure for establishing the term of useful use (exploitation) of fixed assets; groups (classification) of fixed assets for calculating depreciation and their revaluation; the procedure for determining the liquidation value of fixed assets; methods of calculating depreciation of fixed assets; methods of calculating depreciation of low-value non-current material assets and library funds; procedure and conditions of revaluation of fixed assets and other non-current material assets; the procedure for using the revaluation of fixed assets and limiting the distribution of additional capital as a result of the revaluation of fixed assets among owners (participants); periodicity (period) of crediting the revaluation of fixed assets to retained earnings;

the procedure for applying the methodology of the amount of losses from impairment and gains from restoring the usefulness of fixed assets; the procedure for displaying the results of revaluation and impairment of fixed assets in the registers of analytical accounting of fixed assets; procedure for write-off (liquidation) of fixed assets (especially under-depreciated ones) [12].

In many domestic enterprises the accounting policy does not fulfill the role of an effective management tool, optimization of taxation, strategic and current planning. The approach to the process of accounting policy formation is not rarely formal, it is necessary. Constant, often unsubstantiated and contradictory changes in tax and accounting legislation significantly complicate the current work of an accountant, accordingly, the issue of forming and revising accounting policies recedes into the background. Formation of the accounting policy for non-current assets includes four stages: task setting and analysis of influencing factors, analysis of possible options and selection of the optimal model, documentation, disclosure of information in financial statements (Fig. 2). The formation of an accounting policy regarding non-current assets is the choice of economically justified and appropriate accounting and valuation methods at this stage of the enterprise's functioning among alternatives in accordance with the provisions of accounting and tax legislation or developed by the enterprise independently in accordance with the defined development strategy and taking into account the organizational, production and technological features of the enterprise.

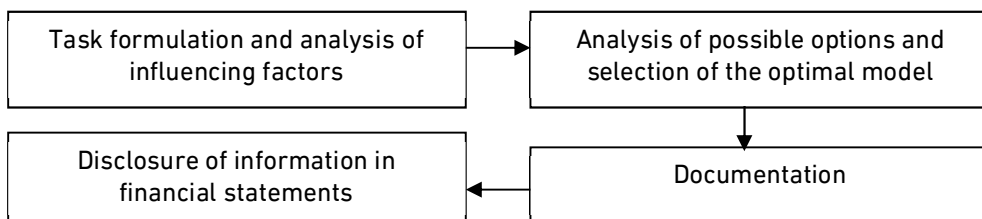


Fig. 2. Stages of formation of accounting policy regarding non-current assets

The accounting policy for non-current assets is an optimal complex of methodical techniques, accounting procedures and selected estimates regarding the accounting of non-current assets of the enterprise and their reporting at the appropriate level. The process of forming an accounting policy regarding fixed assets has a number of features, determined by the requirements of tax legislation. Elements of the accounting policy regarding fixed assets are given in Table 4.

Table 4

Elements of the accounting policy for fixed assets

Elements	The content of the elements of the accounting policy of fixed assets
1. Recognition	Testing objects for compliance: determination of fixed assets (clause 4 of NAS 7 "Fixed Assets"); characteristics of the asset (in accordance with clause 6 of NAS 7 "Fixed assets")
2. Separation of fixed assets and low-value non-current assets material assets	The enterprise independently establishes the value characteristics of items, guided by their own experience, the interests of optimizing accounting and taxation, taking into account the average level of the cost of labor at the enterprise, etc.
3. Initial assessment	There are different approaches to estimating the original cost: objects purchased with funds and created by the enterprise; objects purchased by the group with the total amount of liabilities; objects received free of charge; objects of fixed assets included in the authorized capital; objects transferred to fixed assets from current assets; objects received in exchange for similar and dissimilar objects, etc.
4. Making decisions regarding the increase / decrease of the original cost	Definition: the composition and characteristics of costs for the improvement of fixed assets (modernization, modification, completion, retrofitting, reconstruction, etc.), which increase future benefits and, as a result, the book value of fixed assets; conditions and criteria of materiality for carrying out pre-assessments (assessments) initial cost for certain groups of fixed assets
5. Selection of objects accounting of fixed assets	The object is not only a unit of accounting for fixed assets, but depreciation unit. One of the main criteria for the selection of the object there is an expected term of its use
6. Classification groups objects. Development working plan of accounts	Identical in terms of technical characteristics, purpose and according to the terms of use, fixed assets should be combined into groups of fixed assets, the names of which correspond to the sub-accounts of account 10 "Fixed assets" of the working Chart of accounts of the enterprise
7. Determination of terms beneficial use of basic objects means	Periods of useful use of individual objects planned (expected) at this particular enterprise. They cannot and should not coincide with the technical, economic, maximum possible, tax terms of service
8. Determination of the liquidation value of fixed assets	It can be either zero or non-zero, depending on the economic policy tasks of a particular enterprise. There are several ways to determine the liquidation value of objects
9. Depreciation methods	Methods of depreciation of objects defined by NAS 7 are chosen on the basis of economic strategy criteria and accounting policy tasks established by the enterprise: straight-line; industrial; decrease in residual value; double reduction of residual value; cumulative

Compiled by the authors according to data: [13]

The accounting policy makes it possible to provide for fixed assets:



- timely display on accounting accounts of complete information on valuation, revaluation and receipt of fixed assets, their internal movement (from warehouse to workshop (department, district), from workshop to workshop, etc.), disposal (sale, liquidation, free transfer, shortage, spoilage, etc.);

- display of data on depreciation of fixed assets for the reporting period and their depreciation from the beginning of useful use;

- determination of costs associated with maintaining fixed assets in working condition (technical inspections, routine maintenance), their repair and improvement;

- determination of financial results from the sale and other disposal of fixed assets;

- information for reporting on fixed assets and capital investments.

Consequently, today the issue of choosing priority directions for the development and improvement of accounting, including the accounting of non-current assets, in particular, the determination of one of the elements of the accounting policy – the method of calculating the depreciation of non-current assets, remains important. The problems of accounting and calculating the depreciation of non-current assets are an important object of economic research, since depreciation deductions are one of the elements of costs that determine the cost of goods, works and services. At the same time, wear ensures the formation of sources of reproduction of fixed assets. Thus, depreciation affects a number of economic categories – cost, price, profit, taxes, quantitative and qualitative estimates of production potential, etc. The improvement of this accounting link will make it possible to improve a number of economic indicators of business entities, in particular, to update the composition of non-current assets more often, which will lead to the improvement of the production process and increase the competitiveness of the enterprise. The main source of updating the composition of non-current assets at the enterprise is their depreciation. It is the imperfect organization of the process of accounting for fixed assets and the calculation of their depreciation, the choice of an ineffective method of its calculation, that leads to a significant deterioration of the state of assets.

Conclusions and prospects for further investigations. In the context of the integration of the national economy into European markets, a powerful base of fixed assets, their periodic renewal and modernization is the key to the successful economic activity of domestic manufacturers, which ensures the formation of sources of reproduction of fixed assets. Important directions are the effective organization of their accounting

and depreciation, which affects a number of economic categories – cost, price, profit, taxes, quantitative and qualitative assessments of entrepreneurial potential.

Improving the state of accounting for fixed assets, accelerating the process of forming sources for their renewal and modernization, as well as increasing the efficiency of their use, which will lead to improved production indicators, is possible if the following aspects:

- organization of a coordinated system of control over production costs, including periodic control over the cost item, which includes depreciation deductions;

- carrying out planned inspections of fixed assets in order to determine their operational properties at the moment, the degree of wear and tear and timely revaluation of fixed assets in order to determine their real value;

- use of the most appropriate method of calculating depreciation, which takes into account the operational features of each object of non-current assets. It is also necessary to provide standard forms of primary accounting documentation for accounting for fixed assets for non-public sector entities at the legislative level.

Full automation of accounting caused by necessity prompt receipt of information on the movement of fixed assets, timely and correct calculation of depreciation amounts, determination wear according to the chosen method are very important for the establishing of accounting rational organization. Improvement of the organization accounting of fixed assets can be directed to increase the level optimization of accounting by introducing additional ones indicators in the form of primary documentation for the purpose of promotion informativeness of documents; economical application justified method of calculating depreciation; introduction disciplinary responsibility in case of improper management accounting of fixed assets; increase liability of materially responsible persons; formation of the chart of accounts adapted to the business entity nomenclature of accounts.

In general, the typical forms of many primary documents on the accounting of fixed assets contain a problem: they have hopelessly lost their relevance. The implementation of the listed proposals will lead to an improvement in the accounting of the company's fixed assets, the efficiency of their use, which in turn leads to an increase in the financial and economic indicators of the company's activity, a decrease in the cost of its products and an intensive process of forming sources for the renewal and modernization of non-current tangible assets. All of the



above will contribute to increasing the efficiency of using the entrepreneurial potential of business entities.

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ТЕОРЕТИКО-МЕТОДИЧНІ АСПЕКТИ ОРГАНІЗАЦІЇ ОБЛІКУ ОКРЕМИХ ВИДІВ НЕОБОРОТНИХ МАТЕРІАЛЬНИХ АКТИВІВ ЯК ВАЖЛИВОЇ СКЛАДОВОЇ ПІДПРИЄМНИЦЬКОГО ПОТЕНЦІАЛУ

У статті досліджено характерні особливості організації обліку окремих складових необоротних матеріальних активів, зокрема основних засобів. Встановлено, що під необоротними матеріальними активами варто розуміти сукупність цінностей з достовірно визначеною вартістю, які багаторазово беруть участь у виробництві продукції, виконанні робіт, наданні послуг та призначені не для перепродажу, корисний ефект від експлуатації яких очікується одержувати протягом тривалого періоду часу (більше одного року або операційного циклу, якщо він довший за рік). Організацію обліку розглянуто як комплекс заходів, дій та методів, спрямованих на побудову, впорядкування й удосконалення системи бухгалтерського обліку з метою здійснення його контрольної функції за раціональним використанням ресурсів та створення підґрунтя задля



формування достовірної інформації, необхідної для потреб управління. Проаналізовано основні напрями організації обліку основних засобів, починаючи з формування облікових номенклатур і закінчуючи відображенням інформації про основні засоби у фінансовій звітності. Сформовано перелік основних номенклатур з обліку основних засобів на етапі первинного обліку. Розглянуто типові форми первинних документів, що відображають інформацію про надходження, переміщення та вибуття основних засобів. Визначено, що в цілому типові форми багатьох первинних документів з обліку основних засобів містять єдину проблему – втрачено актуальність багатьох їх реквізитів. Розглянуто етапи формування облікової політики щодо необоротних активів. З'ясовано, що формування облікової політики щодо необоротних активів – це вибір економічно обґрунтованих і доцільних на даному етапі функціонування підприємства методів обліку й оцінок серед альтернатив відповідно до положень бухгалтерського та податкового законодавства або розроблених підприємством самостійно відповідно до визначеної стратегії розвитку і з урахуванням організаційних, виробничих та технологічних особливостей підприємства. Виокремлено елементи облікової політики підприємств в частині організації облікового процесу щодо основних засобів. Запропоновано напрями поліпшення організації обліку окремих видів необоротних матеріальних активів.

Ключові слова: необоротні матеріальні активи; основні засоби; облікова номенклатура; облікова політика; підприємницький потенціал.

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