

використання об'єкта об'єктів інтелектуальної власності і повного перенесення їх вартості на продукцію (роботи чи послуги) нарахування амортизації припиняється, і підприємство може списати їх з балансу. При цьому їхня залишкова вартість дорівнює нулю, оскільки первісна вартість повністю амортизована. Якщо амортизаційні відрахування по будь-яких об'єктах об'єктів інтелектуальної власності відображують в бухгалтерському обліку накопиченням відповідних сум на окремому рахунку, то одночасно з первісною вартістю цих об'єктів списання підлягає накопичена сума амортизації.

Об'єкти інтелектуальної власності можуть також списуватися з балансу підприємства в разі їх продажу. Ціна продажу об'єкта об'єктів інтелектуальної власності визначається договором, укладеним між продавцем і покупцем, і є ринковою ціною. Крім того підприємство також може подарувати об'єкт об'єктів інтелектуальної власності, який йому належить іншій юридичній або фізичній особі, тобто передати його за договором дарування. В цьому випадку його вартість розраховують із застосуванням ринкового підходу виходячи з вартості на подібні активи.

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THE CONTROL OF MAIN ASSETS AT THE ENTERPRISES, AGENCIES, THE ORGANIZATIONS

Standard and legal features of main assets are considered. Problem aspects in the accounting and tax law are outlined. Recommendations concerning improvement of main assets which will promote accumulation of resource capacity of the enterprises are developed, providing their effective housekeeping. The main directions of control of main assets, their mistakes and violation are considered.

Key words: *main assets, legislation, control of main assets, tax accounting, cost, depreciation.*

Formation and effective use of production potential which as much as possible will satisfy needs of the country for goods and services is the basic from tasks which face economy of Ukraine today.

The relevance of studying of main assets is predetermined that in the conditions of the market relations such questions as a technological level, quality, reliability of production which completely depends on a qualitative condition of main assets of the enterprise and their effective use, because improvement of qualities of means of labor provides the main part of growth of efficiency of all production that are put in the forefront.

Studying of a current state of standard legal support of the accounting of main assets in Ukraine testifies to harmonization of accounting and tax accounting, the maximum simplification of the tax law and so forth. In particular, taking into account provisions of the Law of Ukraine «About modification of the Tax code of Ukraine (rather tax reform)» the financial result to the taxation increases by the sum of the added depreciation of main assets according to the accounting, but decreases by the sum of the calculated depreciation according to standards of the Tax code of

Ukraine. At the same time the current version of the Tax code of Ukraine contains only one difference from rules of accounting - establishments of minimum admissible useful services (didn't change in comparison with the previous edition), which are applied in case in accounting other terms that are established. According to the item 11 Transitional provisions of the Tax code of Ukraine, at calculation of depreciation of main assets, according to item 138.3 of century 138 these codes, their balance cost a state for January 1, 2015 has to equal the balance cost of such assets according to tax accounting that is determined by a state for December 31 in 2014. That in tax accounting it is authorized to apply the same methods of depreciation, as in accounting except for a production method is positive. The section III the Tax code of Ukraine in the new edition doesn't contain specific rules of tax accounting of operating costs on the contents, improvement and repair of main assets. Therefore, the corresponding sums are considered as a part of expenses by rules of accounting. In case of sale or elimination of main assets the financial result to the taxation increases by the residual cost of that object determined according to Ukrainian Accounting standards, and decreases by the residual cost of such object determined according to rules of tax accounting.

At the same time in the existing circumstances of improvement of legislative base which regulates the accounting of main assets, there was imperfect a methodical maintenance of continuous standard and legislative changes in the accounting of main assets, generating a huge number of questions concerning their practical application [1,2].

Practical activities of the accounting of main assets, insufficient level of its research, from the point of view of many numerical changes and additions to the current legislation, caused need of writing of this article and developing of concrete measures concerning improvement of main assets [6].

Research objective is justification of standard and legal features of the accounting of main assets and the formulation of concrete recommendations concerning their decision.

The effective organization of business activity demands obligatory existence and appropriate use of means of labor. In production economic activity of the enterprise use means of labor which are long used in the course of production, store initial appearance, test gradual wear and transfer the cost to product cost (address expenses) gradually during their standard useful service behind the established norms.

According to Ukrainian Accounting standards 7, main assets are material assets which the enterprise holds for use in the course of production or delivery of goods, rendering of services, leasing to other persons or for implementation of administrative and welfare functions which expected term of useful operation is more than a year (or an operational cycle if it is longer than year) [5, 7].

Main assets of the payer of a tax classify in the relevant groups to which it is established minimum admissible terms of their depreciation. At the same time in the financial account it isn't set restrictions in terms of depreciation of objects. The list of groups of tax accounting which it is approximate to grouping in accounting, is provided in article 145 of the Tax code of Ukraine. Thus the payer of a tax isn't deprived of the right to establish longer term of operation and, respectively, depreciation. The sum of depreciation decreases that leads to increase in base of the taxation.

The tax code of Ukraine regulates depreciation terms more accurately, than it was carried out by the Law of Ukraine «About the taxation of profit of the enterprises». It establishes the minimum useful services for each group of main assets, contains completely logical recommendations concerning its definition [3].

According to Ukrainian Accounting standards 7, liquidating cost is the sum of means or cost of other assets which the enterprise expects to receive from realization (elimination) of non-turnaround assets after the termination of term of their useful use (operation), for a deduction of the expenses connected with sale (elimination). Therefore, if to take as a basis Ukrainian Accounting standards 7, the enterprise, having got object of main assets before to exploit him has to solve, how many years the enterprise intends to use such object for appointment and for what sum hope to sell subsequently.

Through complexity of an assessment of assets in the future to problematic issues there is an order of determination of liquidating cost of main assets [4].

The tax code of Ukraine doesn't regulate this question, and establishes the minimum useful service in certain cases can even create to the enterprise of a problem, preventing to liquidate the main means if as a result of revaluation it appears that it already reached beforehand the liquidating cost. As we see, a problem of divergences in accounting and tax accounting, unfortunately is present. Through inconsistency of national standards of accounting and the tax law the accountant has to calculate twice the same depreciation in accounting and at payment of income tax.

The tax code of Ukraine approached rules of definition of depreciation charges in tax accounting to national Ukrainian Accounting standards. Charge of depreciation for the taxation is carried out by the enterprise for the method that is determined by the order on accounting policies for charge of depreciation for the purpose of folding of financial statements. So in tax and accounting will be applied identical methods of charge of depreciation. The tax code of Ukraine also provides implementation of revaluation of main assets unlike the current legislation which notes only indexation of balance cost of main assets.

Depreciation of main assets in tax accounting is with application of the same methods that recommended in Ukrainian Accounting standards 7 «Main assets», except production, namely: rectilinear, reduction of residual cost, acceleration of reduction of residual cost, cumulative. At the same time the Tax code of Ukraine limited use of the accelerated depreciation, reducing the same taxation level that part of profit which goes not for consumption, and for development of the enterprise. It, in the turn, will lead to decrease in investments, in particular internal investment into main capital which forms a basis for effective development of the state.

Legislatively approved order of depreciation has to get rid of shortcomings of the operating methodology, for this purpose it has to provide reduction of restrictions on application of the accelerated depreciation, permission to the enterprises independently to choose methods of depreciation and freely to pass from the accelerated methods on rectilinear at any time.

The expected period of time during which non-turnaround assets will be used by the enterprise, is useful service of the main means which will be amortized. Thus physical wear of object of main assets, practically disregarding its obsolescence which reduces efficiency of use of the available resources and, respectively, loss by an economic entity of profit is considered.

The tax code notes that when determining useful service (operation) it is necessary to consider an obsolescence which is provided. But it is all that is told about it there. Therefore, developing of the qualifier with deep specification of objects of main assets taking into account branch features is expedient.

Owing to different economic and social factors the financial statements of the enterprises of the different countries have the features and differences. Information mutual understanding is the important prerequisite of successful development of business, economic integration of the countries.

Some international organizations deal with an issue of standardization of accounting. Among them first of all it is necessary to call International Accounting Standard Committee (IASC). This organization is independent body which is engaged in development of the international standards of accounting.

In the conditions of integration of Ukraine to the world community of importance gets achievement of unity both economic terms, and concepts at the international and interstate levels. For the sake of achievement of compliance of domestic sources we consider world in definition of the term «main assets» for expedient to address to the International standard of accounting 16th «Main assets».

According to the International standard of accounting 16th «Main assets», main assets are material assets, which: 1. Are used by the company for production or delivery of goods and services, for leasing to other companies, or for the administrative purposes. 2. It is expected to use during more than one period.

Having compared this definition with what offers Ukrainian Accounting standards 7 «Main assets», we can claim that full compliance of national standards to the international takes place.

According too that, authors of this research offer to consider such directions of control of main assets: control of ensuring preservation of main assets; control of timeliness of carrying out inventory of main assets within the last two-three years, carrying out selective inventory; control of correctness of classification of main assets; control of correctness of definition of active part of main assets; control of correctness of reference of object to main assets; control of correctness of maintaining the analytical accounting of main assets; control of correctness of an assessment and revaluation of main assets; control of correctness of documentary registration and accounting of receipt of main assets; control of correctness of charge and reference on expenses of depreciation of main assets; control of correctness of reflection in the accounting of leaving of main assets, the taxation of leaving of main assets; an assessment of a condition of the accounting of main assets and the reporting on them, the analysis of their use; the general conclusion about the importance of mistakes in the accounting of main assets and their influence on reliability of the reporting.

At monitoring procedure of operations with main assets it is necessary to be guided by the following: the available assets have to be protected from possible thievery, abuses, premature wear; receipt and leaving of main assets has to be authorized by the management; reflection in accounting of receipt, movement and leaving of main assets, and also depreciation calculations on them have to answer the approved accounting policies of the enterprise and the accepted procedures.

First of all controllers have to make sure of correctness of registration of the property rights to objects of main assets and their transfer to structural division for its operation according to the delegated powers and features of economic activity. For this purpose controllers study documents for acquisition and transfer of objects.

The special place is taken by control of preservation and existence of objects of main assets, correctness of their assessment, as with it directly connected the taxation of property and reliability of reflection of financial results and the reporting. Controllers check, what actions are accepted in structural division concerning ensuring preservation of objects of main assets. For this purpose the following is established: or there are orders of the head on appointment of responsible persons and written contracts with them on a full individual liability for their preservation; whether created appropriate conditions for their storage (the room, safes, cases are closed); whether held events concerning ensuring fire safety (the equipment of rooms the fire-prevention alarm system). Further acts of inventory of main assets for the last 2-3 years are checked: their reliability, correctness of registration, timeliness of carrying out check according to accounting policies of the enterprise. The inventory description, comparative data, decisions of the guide to results of inventory and their performance are also subject to control. Controllers can make selective inventory of main assets for an assessment of objectivity and informality of the work on inventory which is carried out in division. At control of maintaining the accounting of assets it is necessary to check, first of all, or their group answers with the accepted classification. Also correctness of maintaining the analytical accounting of objects is controlled: assignment of accession numbers, maintaining inventory cards or books, correctness of assignment of the code, depreciation charge, existence of technical documentation on object. Control of correctness of an assessment of main assets can be also continuous or selective. Controllers need also to check, or revaluation of main assets or their part and on what basis was carried out; in what way it was carried out; whether there are documents which confirm market prices, and correctness of calculations; whether displayed results of revaluation in inventory cards and accounting and the reporting.

Important stage control at the enterprise is check of operations on the movement of objects of main assets: receipts, internal displacement, leaving.

Also at control of reliability of the reporting of main assets controllers check compliance of the applied forms approved to forms; compliance of records of the synthetic and analytical account to entries in the Ledger and balance; reliability of data in the report on existence and the movement of main assets, correctness of carrying out from the accounting of main assets. Completeness of disclosure in the reporting of information on main assets is analyzed according to an explanatory note to the report, and also on such indicators as a primitive project cost for the beginning and the

end of the reporting period, the sum of depreciation charges for the beginning and the end of the year, cost of write-off of objects.

Authors of this research offered to consider such following mistakes and violations: untimely tax assessment main assets; absence or wrong registration of primary documents; violation of storage conditions and operation of objects of main assets; wrong determination of primitive cost of objects; absence or wrong organization of the analytical accounting of main assets; reflections of reconstruction or modernization of objects of main assets as their repair; charge of wear behind objects of main assets which are completely amortized; incorrect correspondence of accounts on operations of receipt and leaving of objects; formal carrying out inventory or violation of terms and order of its carrying out; absence of documents which confirm the market value of objects at their revaluation; distortion of financial result due to charge of depreciation in case of a loss; depreciation charge once for a quarter; charge of depreciation at completely amortized objects; inaccuracies in definition of terms of the beginning and the end of charge of depreciation; application for transferred to division to objects of other way of depreciation; not tax assessment materials and spare parts which remain at elimination of objects of main assets; absence of the organization of a liability of rather leased main assets; the illegal accelerated charge of depreciation of main assets; discrepancy of information on existence of main assets according to the Ledger and inventory cards; not maintenance of a tax upon purchase of main assets from natural persons; stealing of main assets.

Therefore, generalizing all above, it is possible to draw a conclusion that features of standard legal support of main assets consist in further harmonization of their financial account with tax, gradually coming nearer to requirements of the international standards. Main assets is one of the most important factors of any production, a state and which effective use directly influences the end results of economic activity of the enterprises. Legislatively approved order of depreciation has to provide reduction of restrictions on use of the accelerated depreciation, and also permission to the enterprises on an independent choice of methods of depreciation and free transition at any time. Development of the qualifier with deep specification of objects of main assets taking into account branch features will allow to strengthen control of quality and efficiency of use of main assets.

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