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PROBLEM ASPECTS AND COURSES OF DEVELOPMENT OF ACCOUNTING FIXED ASSETS IN AGRICULTURAL ENTERPRISES

The article analyzes the current system of fixed assets accounting in agricultural enterprises of Ukraine. Established and the estimation of the most urgent aspects related to the accounting of fixed assets. Overview ways of improvement of fixed assets at their long-term use.

Property and equipment is one of the most important factors of any production from their position and efficiency depend on the outcomes of economic activity. The deep crisis in the economy, imperfect depreciation policy led to a decline in investment activity of the economy as a whole and individual businesses, increasing the degree of depreciation of fixed assets.

Under the conditions of transitive economy fixed assets requires appropriate investment. In investing activities particularly important problem of formation

of sources of investment resources. This process is the practice of management, rather complicated, as is to use several different in its economic essence of sources: internal and external. At the state level such source is the gross domestic product.

Lack of reliable accounting information can lead to the formation of the data distorted in the financial and property status of the enterprise. This account information will formulate the general concept of effective management of the basic means of agricultural enterprises. Thus, accurate valuation of fixed assets and, if necessary, re-evaluation of their value, as well as to accounting postings on the presence and movement of fixed assets prevent mistakes that would avoid charging penalties for breach of guidelines on accounting for fixed assets.