

ACCOUNTING, ANALYSIS AND AUDIT

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FEATURES OF RECEIPT AND DOCUMENTARY REGISTRATION OF FIXED ASSETS AT THE AGRICULTURAL ENTERPRISE

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Introduction. An important problem that arises before the management system of an agricultural enterprise is the creation of a system of management of its property at the enterprise. Its effectiveness is determined by the quality of information used for management. Therefore, an important task is the formation of reliable information about the provision of the use of fixed assets. A prominent place in this is the accounting information.

Analysis of recent research and publications. Receipt of fixed assets for the enterprise and documentation of operations with them were studied by the following domestic scientists: Gamova O.V. [4, p. 31–37], N.V. Grishko [5, p. 25–37], N.I. Gordienko [6, p. 11–16], Dovzhyk O.O. [7, p. 83–87], Leonova Yu.O. [10, p. 23–28], etc.

Purpose and objectives of the study. The purpose of the article is to study problematic issues of accounting of fixed assets at an agricultural enterprise.

The main objectives of the research are to investigate the features of accounting for the receipt of fixed assets at the agricultural enterprise "Renaissance" LLC and documenting operations on the movement of fixed assets.

Presentation of the main material. Agriculture is a branch of the economy, whose task is to provide the population with food and raw materials for a number of industries. Unlike industrial enterprises, the technological process in agriculture is closely related to nature, where the land acts as the main means of production.

The main purpose of any enterprise, including agricultural, is to obtain the maximum profit. This, first of all, will depend on the security of such an enterprise with assets, among which the main place is allocated to the main means.

"Basic means" as a concept is interpreted differently, because it is imposed by normative acts, which often change (Table 1).

Since the peculiarity of the accounting of fixed assets is a continuous and continuous monitoring of economic processes, to ensure this, each operation is drawn up with a document.

The document is an actual proof of economic operation.

The process of registration of economic transactions is called documentation.

Analytical accounting of fixed assets is carried out for each object on special cards for the movement of fixed assets (Fig. 1).

In an agricultural enterprise, all the main means are assigned an inventory number stored for them during the entire period of use of them. Accountants put it in all primary documents, which draw up the presence and movement of objects [11].

The concept of "fixed assets" in accordance with the regulatory framework

No.	Source	Definition
1	The Tax Code of Ukraine in the edition of 1.01.2021 (with amendments and additions) [1]	Fixed assets – material assets, including mineral reserves provided for the use of subsoil areas (in addition to the value of land, unfinished capital investments, public roads, library and archive funds, tangible assets, the value of which does not exceed 6000 UAH, non-productive fixed assets and intangible assets) appointed by the taxpayer for use in economic activities of the taxpayer, the value of which exceeds 6000 UAH and gradually decreases due to physical or moral wear and the expected period of useful use (operation) which from the date of commissioning is more than one year (or operating cycle, if it is longer than a year)
2	Local Accounting Standard 16 "Fixed assets" [2]	Fixed assets are material objects held for use in the manufacture or supply of goods or rental services or for administrative purposes; will use, on expectation, for more than one period
3	National regulation (standard) of accounting 7 "Fixed assets" (with changes and additions) [3]	Fixed assets – material assets that the company holds for the purpose of using them in the production or supply of goods, renting services to others or for administrative and socio-cultural functions, the expected period of useful use (operation) of which is more than one year (or the operating cycle, if it is longer than a year)

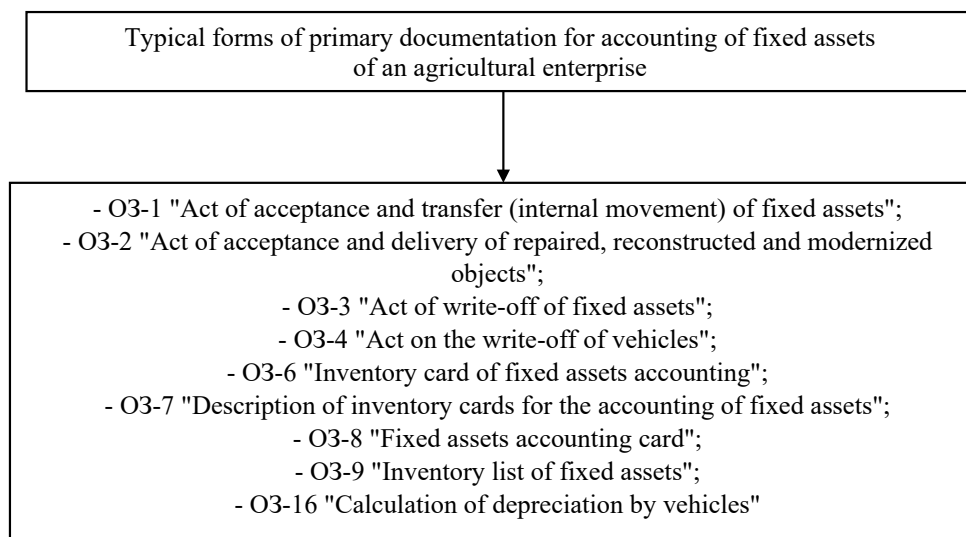


Fig. 1. List of forms of primary documentation used by an agricultural enterprise

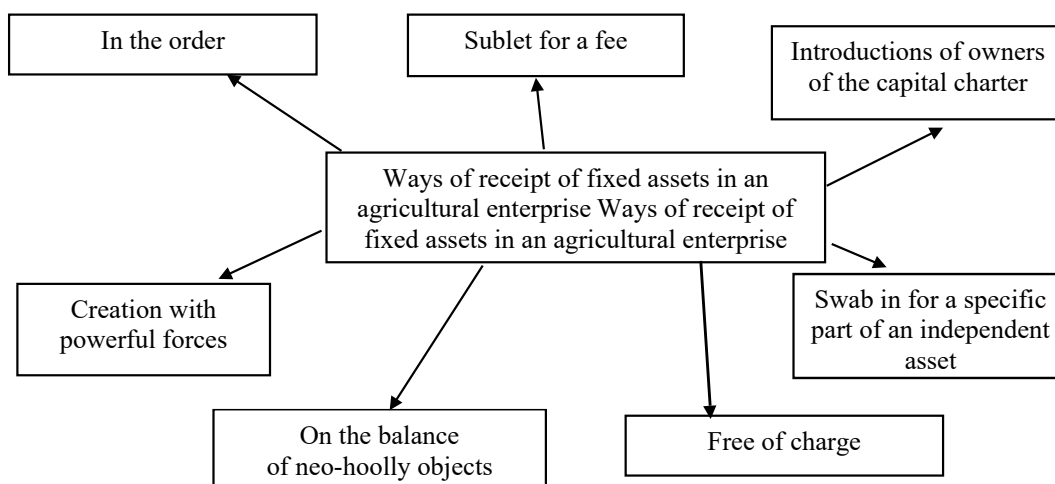


Fig. 2. Ways of receipt of fixed assets in an agricultural enterprise

The following processes are recorded in each enterprise: operations on receipt of fixed assets; implementation of expenses in connection with the acquisition; modernization and repair costs; revaluation of fixed assets; disposal of assets.

The ways of receipt of fixed assets are given in Figure 2.

Analytical accounting of fixed assets consists of:

- technical characteristics of fixed assets;
- economic characteristics;
- location;
- norms of depreciation deductions;
- initial assessment;
- revaluation of fixed assets.

Until the main facility is put into operation, the expenses that the agricultural enterprise has made for its acquisition or creation are reflected by the account debit 15 "Capital investments," it forms the original value. When the object is put into operation, the account 15 "Capital investments" is closed on the debit account 10 "Fixed assets". Figure 3 shows on which basis the documentation of operations is carried out [12, p. 289–293].

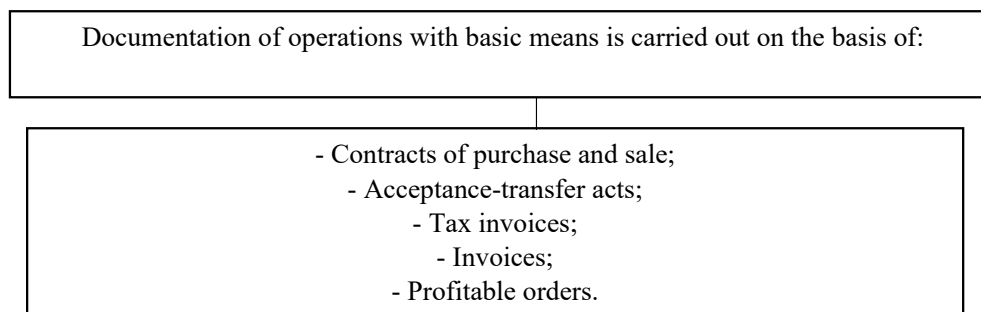


Fig. 3. Documents that execute operations with basic means in an agricultural enterprise

For proper and timely registration of fixed assets, "Renaissance" LLC uses the normatively established procedure for documenting and accounting for the receipt of non-current assets, filed in Figure 4.

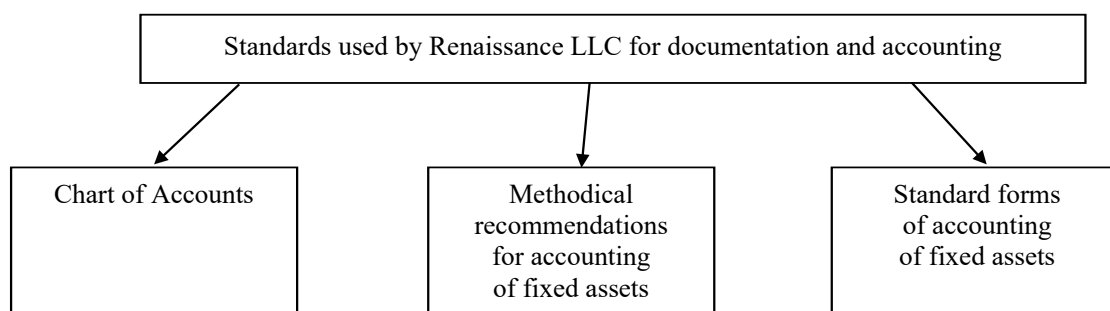


Fig. 4. Normative order of "Renaissance" LLC in documentation and accounting

Features of fixed assets accounting are given in table 2 [8, p. 31–38].

When receiving fixed assets, the limited liability company "Renaissance" bears the costs. They are divided into those that are included in the original cost and those that are not part of it.

The initial cost is formed by the following costs:

- amounts paid to suppliers;
- import duty;
- insurance of delivery risks;
- registration fees and similar payments;
- transportation;
- the amount of indirect taxes that do not reimburse.

Figure 5 shows the costs that are not included in the original cost [9, p. 54–59].

Features of accounting of fixed assets

No.	Methods of Sublime	Accounting
1	2	3
1	For cash	The costs made during the purchase are accounted for by debit 152 "Purchase (manufacture) of fixed assets"; after the implementation of expenses and at the readiness of the main means for operation, the accumulated amount for 152 accounts is written off for 10 "Fixed assets"
2	Free of charge	The costs that were made with free receipt are accounted for by debit 152 "Purchase (manufacture) of fixed assets" and credit 424 "Non-current assets received free of charge." After incurring expenses and in case of the possibility of operation of the main tool, the accumulated amount from 152 accounts is debited to 10 accounts.
3	Introduced by attorneys to statutory capital	Expenses carried out when applying the main instrument to the authorized capital are recorded on account 152. When the main tool is ready to operate, they are written off to 10 accounts. Founder's debt closes with loan 46 "Unpaid capital"
4	Exchange of the basic to a means on a similar asset	On the loan 10 "Fixed Assets" is debited from the balance balance of the balance of the main remedy on the debit account 976 "Write-off of non-current assets." It is also necessary to write off the wear on debit 131 "Wear of fixed assets." The received income from such a transaction is reflected on the loan 745 "Income from free of charge assets," after which it is placed on 10 account.
5	Exchange of the main charge on the non-active asset	First, there is a need to make a price of the main means transferred to the difference between its residual and the cost of the object to which the exchange takes place. The margin is reflected on the debit of 975 "Indemnity of non-current assets and financial investments." After that, the residual value is debited from the balance of the loan of the 10 account to the account of 976 "Write-off of irreversible assets." Then wear is written off. The income from the barter is reflected on the account 746 "Other income" and placed on 10 account.
6	Self-manufacture	The 152 account debit shows the costs that the company incurred in self-manufacture. When the main tool is ready for use, they are written off at the expense of 10.
7	Receiving in the order	The lease object is displayed on the off-balance account 01 "Leased non-current assets," at the cost indicated in the transaction. Depreciation is charged by the tenant.
8	Enrollment on the balance, uncovered by the account of fixed assets	The faces of non-current assets, which were found during inventory, reflect as follows: Dt10 "Fixed assets "/12" Intangible assets "Ct 719" Other revenues from operating activities"

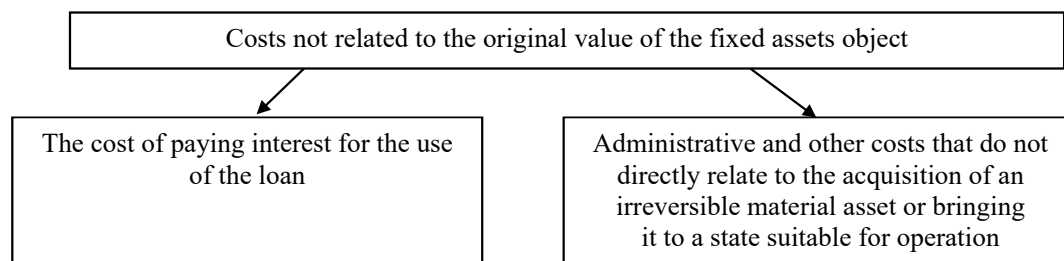


Fig. 5. Costs that do not form the original cost

Conclusions and prospects for further exploration. Thus, we have concluded that rational organization of accounting of fixed assets in the sector of agriculture will ensure the most effective use of them. This will lead to an increase in agricultural production, which will increase the number of food products that will cover the needs of the population.

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Alla Dmytrenko, Doctor of Economics, Associate Professor, Associate Professor, Department of Finance, Banking and Taxation, National University "Poltava Polytechnic named after Yuri Kondratyuk". **Taisiia Matiash**, student of the National University "Poltava Polytechnic named after Yuri Kondratyuk". **Features of receipt and documentary registration of fixed assets at an agricultural enterprise.**

The article specifies the peculiarities of the organization of accounting of fixed assets at enterprises taking into account modern conditions of management. The definition of the group "fixed assets" is given. The main regulations governing the accounting of fixed assets, accounting classification of fixed assets and accounts for their accounting are considered. The main purpose of the commercial enterprise is to increase revenues and profit. This process involves fixed assets, since they produce material benefits. The article presents the concept of "basic means" in accordance with the regulatory framework. The analytical appearance of the main effects, which is created for the skin object on special cards of the appearance of the main effects, has been completed. There is no copy of the forms of the primary documentation, as if it were a vicarist's enterprise. Analyzed ways to get to the company. At the enterprise operations are investigated, the following are taken into account: operations on receipt of fixed assets; incurring costs in connection with the acquisition; modernization and repair costs; revaluation of fixed assets; disposal of assets. It is examined what forms of documentation are used to display operations with them. The total is broken up, which is rational organization of the appearance of the main benefits of the sector of the agricultural state, and on the butt of the partnership with the fringed branch "Renaissance", to ensure the most effective way of winning. This will lead to an increase in agricultural production, which will increase the number of food products that will meet the needs of the population.

Key words: enterprise, fixed assets, regulatory and legal support, documentation, accounting.

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Дмитренко Алла Василівна, доктор економічних наук, доцент, доцент кафедри фінансів, банківського бізнесу та оподаткування Національного університету «Полтавська політехніка імені Юрія Кондратюка», **Матяш Таїсія Василівна**, студентка Національного університету «Полтавська політехніка імені Юрія Кондратюка». **Особливості надходження та документального оформлення основних засобів на сільськогосподарському підприємстві.**

У статті зазначено особливості організації обліку основних засобів на підприємствах з урахуванням сучасних умов господарювання. Наведено визначення групи «основні засоби». Розглянуто головні нормативні акти, якими регулюється облік основних засобів, бухгалтерська класифікація основних засобів та рахунки для їх обліку. Основною метою комерційного підприємства збільшення доходів та отримання прибутку. У цьому процесі беруть участь основні засоби, оскільки вони продукують матеріальні блага. У статті представлено поняття «основні засоби» відповідно до нормативно-правової бази. Досліджено аналітичний облік основних засобів, який здійснюється за кожним об'єктом на спеціальних картках обліку руху основних засобів. Неведено перелік форм первинної документації, які використовує сільськогосподарське підприємство. Проаналізовано шляхи надходження на підприємство. На підприємстві досліджені операції, обліковуються: операції з надходження основних засобів; здійснення витрат, у зв'язку з придбанням; витрати з модернізації та ремонту; переоцінка основних засобів; вибуття активів. Досліджено, які форми документації використовують для відображення операцій з ними. Зроблено висновок, що раціональна організація обліку основних засобів у секторі сільського господарства, а саме на прикладі товариства з обмеженою відповідальністю «Відродження», забезпечить максимально ефективне їх використання. Це приведе до збільшення виробітку сільськогосподарської продукції, що збільшить кількість продовольчих товарів, які покриють потреби населення.

Ключові слова: підприємство, основні засоби, нормативно-правове забезпечення, документування, облік.