

NATIONAL ECONOMY'S MARKET MECHANISMS OF ACCOUNTING, ANALYSIS AND AUDIT

UDC 657.421:658.27

DOI <https://doi.org/10.26661/2414-0287-2025-2-66-07>

FIXED ASSETS IN AN ENTERPRISE: ACCOUNTING AND THEORETICAL ASPECT

Horokhovets Yu.A., Seysebayeva N.G., Grin V. P., Skrobina E.D.

Zaporizhzhia National University

Ukraine, 69011, Zaporizhzhia, Universytetska str., 66

JuliyuGorohovets@gmail.com, ngs19570104@gmail.com, viktoriya_grin@ukr.net, skrobin 08a@ gmail.com

ORCID: 0000-0001-5813-881X, 0000-0002-6496-2554, 0000-0002-6758-7374, 0009-0003-9579-878X

Key words:

fixed assets, accounting,
depreciation, asset classification,
inventory, harmonization,
innovation, digital technologies.

The study focuses on the accounting and theoretical aspects of fixed assets in enterprises, which are an important part of the assets, production potential and financial stability of economic entities. The relevance of this work is due to the growing requirements for transparency of financial reporting, the integration of international standards, the need to automate accounting processes in the context of globalization and digitalization of the economy. In the context of dynamic economic changes, the issue of effective accounting of fixed assets becomes critically important for ensuring long-term sustainability and competitiveness of enterprises. The main hypothesis of the study states that improving the classification, assessment and accounting of fixed assets will contribute to increasing the efficiency of their use, reducing costs, improving management decisions and adapting to changing business conditions.

The research methodology includes the analysis of scientific sources, regulatory legal acts, accounting practices, as well as the application of systematization, comparison and generalization methods. The research revealed the need to update the classification of fixed assets, improve depreciation methods, adapt approaches to the valuation and revaluation of assets, as well as introduce unified standards for the use of digital technologies. This will contribute to the automation of accounting processes, ensure accuracy, transparency and compliance with modern requirements.

The practical significance of the work lies in formulating recommendations for optimizing the accounting policy of enterprises, taking into account industry specifics, legislative requirements, and innovative approaches. Progressive depreciation methods, digitalization of inventory procedures, and harmonization of reporting with international standards are proposed, which allows increasing the competitiveness of enterprises in global markets.

The scientific novelty of the study lies in the substantiation of new theoretical approaches to accounting for fixed assets, which take into account modern economic conditions and changes in regulatory and legal support in the context of digital transformation and harmonization of accounting processes. The results of the study can be used to improve accounting efficiency, transparency of reporting and adaptation of enterprises to modern challenges. Prospects for further research include improving accounting methods, analyzing the impact of fixed assets on the efficiency of the enterprise, assessing depreciation methods, studying the impact of external factors, environmental aspects of fixed assets management and introducing innovations in the use of fixed assets.

ОСНОВНІ ЗАСОБИ НА ПІДПРИЄМСТВІ: ОБЛІКОВО-ТЕОРЕТИЧНИЙ АСПЕКТ**Гороховець Ю.А., Сейсебасва Н.Г., Грінь В.П., Скробіна Є.Д.***Запорізький національний університет**Україна, 69011, м. Запоріжжя, вул. Університетська, 66***Ключові слова:**

основні засоби, бухгалтерський облік, амортизація, класифікація активів, інвентаризація, гармонізація, інновації, цифрові технології.

Дослідження зосереджене на обліково-теоретичних аспектах основних засобів у підприємствах, які є важливою частиною активів, виробничого потенціалу та фінансової стабільності господарських суб'єктів. Актуальність цієї роботи обумовлена зростаючими вимогами до прозорості фінансової звітності, інтеграцією міжнародних стандартів, необхідністю автоматизації облікових процесів в умовах глобалізації та цифровізації економіки. В умовах динамічних економічних змін питання ефективного обліку основних засобів стає критично важливим для забезпечення довгострокової стійкості та конкурентоспроможності підприємств. Основна гіпотеза дослідження стверджує, що покращення класифікації, оцінки та обліку основних засобів сприятиме підвищенню ефективності їх використання, зменшенню витрат, поліпшенню управлінських рішень і адаптації до змінюваних умов господарювання.

Методологія дослідження включає аналіз наукових джерел, нормативно-правових актів, практик обліку, а також застосування методів систематизації, порівняння та узагальнення. У процесі дослідження виявлено необхідність оновлення класифікації основних засобів, вдосконалення методів амортизації, адаптації підходів до оцінки та переоцінки активів, а також запровадження уніфікованих стандартів для використання цифрових технологій. Це сприятиме автоматизації облікових процесів, забезпечить точність, прозорість і відповідність сучасним вимогам.

Практична значущість роботи полягає у формулюванні рекомендацій для оптимізації облікової політики підприємств з урахуванням галузевих особливостей, законодавчих вимог та інноваційних підходів. Пропонуються прогресивні методи амортизації, цифровізація інвентаризаційних процедур і гармонізація звітності з міжнародними стандартами, що дозволяє підвищити конкурентоспроможність підприємств на глобальних ринках.

Наукова новизна дослідження полягає у обґрунтуванні нових теоретичних підходів до обліку основних засобів, що враховують сучасні економічні умови та зміни нормативно-правового забезпечення в умовах цифрової трансформації та гармонізації облікових процесів. Результати дослідження можуть бути використані для підвищення ефективності обліку, прозорості звітності та адаптації підприємств до сучасних викликів. Перспективи подальших досліджень включають вдосконалення облікових методів, аналіз впливу основних засобів на ефективність підприємства, оцінку амортизаційних методів, дослідження впливу зовнішніх факторів, екологічні аспекти управління основними засобами та впровадження інновацій у використанні основних засобів.

Statement of the problem

Topicality research main means conditioned theirs key role in ensuring effective functioning enterprises. Main means constitute significant part assets enterprises, affecting the financial stability, production potential and competitiveness. In the conditions globalization, technical progress and strengthening transparency requirements financial reporting, correct accounting main means becomes critically important. Changes in the economic environment and growth difficulties resource management requires a review of approaches to the organization accounting process. Effective using main means can be achieved only if clear understanding theirs economic essence, classification and influence on the formation the financial result of the enterprise.

Analysis of latest research and publications

Research on fixed asset accounting has received significant attention in the works of both Ukrainian and foreign scientists. In particular: F. F. Butynets, T. V. Baranovska, V. A. Kulyk, M. S. Pushkar. Despite the significant contribution of scientists to the study of theoretical and practical aspects of fixed asset accounting, a number of important issues remain unresolved. In particular, the classification of fixed assets requires further improvement to adapt to new economic conditions and industry characteristics. It is also relevant to study approaches to the formation of asset useful lives that take into account technological changes and the specifics of the use of fixed assets in various fields of activity. In addition, the introduction of modern digital technologies

into accounting processes requires a revision of traditional methods of valuation, revaluation and inventory of fixed assets. The development of universal recommendations for the implementation of innovative approaches to accounting for these assets, taking into account international financial reporting standards, is of particular importance.

Formulating goals

It is believed that improving the classification, valuation methods, and accounting for fixed assets, taking into account current economic conditions and technological changes, will help increase their efficiency, reduce costs, and ensure compliance with international financial reporting standards.

The purpose of the study is to analyze the theoretical foundations of accounting for fixed assets at an enterprise. This includes generalizing theoretical approaches to the definition, classification, and valuation of fixed assets, identifying key principles underlying their accounting, and developing recommendations for improving the theoretical framework.

The article consists of several sections. The first section provides an analysis of the concept and classification of fixed assets. The second section considers modern approaches to depreciation, valuation and revaluation of fixed assets. The third section offers recommendations for improving the theoretical basis of accounting for fixed assets at the enterprise. The conclusions summarize the results of the study, confirm the hypothesis and identify prospects for further developments in this area.

Presentation of the main research material

Fixed assets occupy an important place in the accounting policy of any enterprise, as they significantly affect the structure of assets and the level of capital investments. Their accounting and disclosure in financial statements are regulated by NP(S) BO 7 "Fixed Assets". According to this standard, fixed assets

are tangible assets that are used for production purposes, the supply of goods, the provision of services, leasing, as well as for administrative or socio-cultural functions. The duration of their useful life exceeds one year or the operating cycle (depending on which is longer).

Fixed assets include: investment property, land, capital expenditures for land improvements, buildings, structures, machinery, equipment, vehicles, tools, appliances, inventory, animals, perennial plantings, and other tangible objects in this category (Table 1).

In addition, NP(S)BO 7 introduces the concept of "Other non-current tangible assets". These are assets with a useful life of more than one year or operating cycle (if longer), which are not included in fixed assets. These include, in particular, library collections, low-value non-current tangible assets, temporary structures, natural resources and inventory containers.

The standard identifies key aspects relating to the recognition, measurement and accounting for fixed assets [14].

Thus, from the table it is clear that fixed assets in most definitions of the authors are considered as tangible assets or means of labor that are used by enterprises for a long time (more than one year) and transfer their value to products gradually through depreciation. They retain their physical form and bring economic benefits in several operating cycles.

Fixed assets constitute an important part of the assets of most business entities. Their value is usually significant, but it can only be included in expenses affecting taxation in the form of accrued depreciation. Thus, the company's expenses gradually include the depreciated value of the fixed asset.

Tax Code of Ukraine regulates this process by establishing minimum amortization periods depending on the group of fixed assets. There are 16 such groups, and the amortization periods vary from 2 to 20 years [11].

We suggest considering these groups and their minimum acceptable useful lives (Table 2).

Table 1 – Generalization of the results of the study of the economic essence of the concept of "fixed assets"

Author	Characteristic features							
	Tangible asset	Tools	Used in the process of production, rental, administrative or socio-cultural functions	Assets participate in multiple operating cycles	Gradual transfer of value through depreciation.	Assets are used in production, administrative or social functions	Economic benefit expected	Operate in the production process for a long period
Butynets F. F.	+		+					
Mikhailov A. M.	+			+	+		+	
Verkhoglyadova N.I., Shylo V.P., Ilyina S.B., Kysla V.I.		+			+			
Aggres O.G.		+	+		+	+		
Kovalenko O.V. Gromova I.V.	+				+			+
Babiyak N.D.	+			+	+			

Source: compiled by the authors based on source 5.

According to Article 1 of the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” dated July 16, 1999 No. 996-XIV, accounting policy is a set of principles, methods and procedures that an enterprise chooses to prepare and present financial statements [8]. International Accounting Standard (IAS) 8 “Accounting Policies, Changes in Accounting Estimates and Errors” provides a somewhat broader definition, considering accounting policy as a set of principles, bases, agreements, rules and practices used by a business entity in preparing and presenting financial statements [8].

Also, Table 3 grouped how different researchers interpret the concept of “Accounting Policy” (Table 3).

The enterprise independently establishes its accounting policy and chooses the form of accounting, adhering to the principles defined by law.

The accounting policy of the enterprise for fixed assets is based on the established rules for their valuation,

measurement and accounting, which directly affect the financial results of the activity. According to subparagraph 14.1.138 of the Tax Code of Ukraine, fixed assets are defined as tangible assets, including reserves of minerals provided for use on subsoil areas. Fixed assets do not include land plots, unfinished capital investments, public roads, library and archival funds, tangible assets worth up to 20,000 hryvnias, non-production fixed assets and intangible assets. Such assets are used in the economic activities of the enterprise, have a value of more than 20,000 hryvnias and gradually lose their value due to physical or moral wear and tear. Their expected useful life exceeds one year or the operating cycle, if it is longer. These provisions define key aspects of accounting policies that contribute to the accurate reflection of financial results and ensure compliance with the requirements of tax and accounting legislation [11].

Table 2 – Groups of fixed assets and their minimum useful lives

Group	Name	Useful life under the PKU
1	land plots	the minimum allowable useful life has not been established
2	capital expenditures for land improvements not related to construction	15 years
3	buildings, structures and transmission devices	20, 15 and 10 years respectively
4	machinery and equipment	5 years
5	vehicles	5 years
6	tools, appliances, inventory (furniture)	4 years
7	animals	6 years
8	perennial plantings	10 years
9	other fixed assets	12 years
10	library funds	the minimum allowable useful life has not been established
11	low-value non-current tangible assets	the minimum allowable useful life has not been established
12	temporary (non-title) structures	5 years
13	natural resources	the minimum allowable useful life has not been established
14	inventory container	6 years
15	rental items	5 years
16	long-term biological assets	7 years

Source: Grouped by authors by source 11.

Table 3 – The concept of accounting policy

Researcher	Treatment
F.F. Butynets	"an enterprise's accounting policy is not just a set of accounting methods selected in accordance with business conditions, but also the choice of accounting methodology, which provides the opportunity to use different options for reflecting the facts of economic life in accounting (depending on the goals set)"
T. V. Baranovskaya	The accounting policy of the enterprise should be aimed at revealing the creative abilities of entrepreneurs in increasing the efficiency of management, introducing new technologies to meet their own needs and fulfill obligations to the state.
V.A. Kulyk	The accounting policy of an enterprise is an important tool that allows for a reasonable combination of state regulation and the enterprise's own initiative in matters of organization and accounting.
M.S. Pushkar	"Accounting policy is the constitution of an enterprise, which provides for the rights and obligations of the accounting system regarding the formation of information resources for managers"
L.G. Lovinska, I.B. Stefanyuk	"an entity's accounting policy is a set of principles, methods and procedures used by an entity for current accounting, preparation and submission of financial statements within the limits specified by the Law of Ukraine "On Accounting and financial reporting in Ukraine", accounting regulations (standards), other regulatory documents approved by the Ministry of Finance and other executive authorities after consultation with the Ministry of Finance"
V.A. Derii	Accounting policy should be understood as the right of choice officially approved by the enterprise and granted by the state, taking into account the specifics of the enterprise's activities and current legal acts, relevant methods and forms, and accounting techniques.

Source: Grouped by authors by sources 1, 2, 3, 6, 7, 15.

The Order of the Ministry of Finance of Ukraine “On Approval of Methodological Recommendations on the Accounting Policy of an Enterprise and Amendments to Certain Orders of the Ministry of Finance of Ukraine” dated June 27, 2013 No. 635 established a regulatory document regulating the accounting policy of an enterprise in terms of fixed assets.

1) Depreciation methods for these assets, including fixed assets, other non-current tangible assets, intangible assets, long-term biological assets and investment property, if they are recorded at historical cost.

In the order on accounting policy, the enterprise should indicate the method of calculating depreciation of fixed assets (Table 4). According to paragraph 145.1.5 of the Tax Code of Ukraine [11], the enterprise may use the following methods:

In modern accounting practice, progressive depreciation methods (Table 6) play an important role, allowing an enterprise to effectively manage fixed asset costs and which can be useful for analyzing and selecting the optimal approach in managing an enterprise's assets.

For other non-current tangible assets, depreciation can be calculated using the straight-line or production methods. In the case of low-value non-current tangible assets and library funds, depreciation can be calculated in one of two ways: in the first month of use of the object - 50% of its depreciable value, and the remaining 50% - in the month of its removal from assets (write-off from the balance sheet), or in the first month of use - 100% of the value of the object [11].

Thus, if an enterprise needs to minimize costs, it is advisable to choose the 50/50 method, and if a business entity seeks to reduce its financial result before taxation, then in this case it can take into account the method that allows for 100% depreciation, which is accordingly enshrined in the accounting policy.

The cost characteristics of objects included in the category of low-value non-current tangible assets can be determined by the enterprise at its own discretion in accordance with the NP(S)BO [14]. Any change in these cost characteristics is considered a change in accounting estimates. As a result of the change in cost characteristics,

Table 4 – Methods of depreciation of fixed assets

Method	Characteristic
Rectilinear	Depreciation is calculated evenly over the entire useful life of the asset. The annual depreciation amount remains unchanged.
Reduction of residual value	Depreciation is charged on the residual value of the fixed asset, which decreases each year, so depreciation deductions also gradually decrease.
Accelerated depreciation	An increased depreciation rate is used, which allows for faster depreciation of the asset at the beginning of its useful life.
Cumulative	Depreciation is calculated proportionally over the remaining useful life of the asset. The depreciation amount is higher at the beginning and decreases towards the end of the useful life.
Industrial	Depreciation is calculated based on the volume of production or other indicator of asset usage.

Source: Grouped by authors by source 8.

Table 5 – Advantages and disadvantages of traditional methods of depreciation of fixed assets

Depreciation method	Advantages	Disadvantages
Straight-line method	Simplicity of calculations, stability of costs.	Does not take into account the difference in depreciation of assets in different years of use.
Cost reduction method	Takes into account depreciation, more expenses in the first years.	The complexity of calculations requires constant monitoring of monetary value.
Accelerated depreciation method	It reflects the depreciation cost of an asset more quickly, useful for rapidly aging assets.	May result in significant costs in the early years, which will affect the financial results of the enterprise.
Cumulative method	Ability to adapt to changes in asset usage throughout their service life.	Complexity in calculations and the need for detailed accounting of asset use.
Production method	Corresponds to the actual use of the asset, which allows for a more accurate reflection of costs.	Not suitable for all types of assets, especially those that do not have clear production metrics.

Source: Grouped by authors by source 12.

Table 6 – Progressive methods of depreciation of fixed assets

Progressive method	Description
Accelerated depreciation method	Using algorithms for automated calculation of depreciation costs, adapted to a rapidly changing environment.
Method based on production indicators	Implementing IoT to monitor equipment condition and automatically calculate depreciation costs based on actual usage.
Adaptation to international standards	Using IFRS to harmonize approaches to depreciation and increase transparency of financial reporting.
Digitalization of accounting processes	ERP system integration to automate fixed asset accounting processes and simplify depreciation calculation.
Flexible models	Development of flexible depreciation models that take into account changes in market conditions and technological progress.

Source: Grouped by authors by source 12.

no adjustments are made in accounting for fixed assets that were included in the balance sheet in previous periods. This allows enterprises to maintain stability in accounting policies and avoid the need to re-record accounting records related to already recorded assets. Changing cost characteristics can also be applied in the context of updating or optimizing accounting processes, which can increase the efficiency of asset management as a whole.

To ensure control over the availability and condition of fixed assets, it is advisable to provide for an inventory procedure in the order on the accounting policy of the enterprise. Such an inventory is carried out in accordance with the requirements of the "Regulations on the Inventory of Assets and Liabilities", approved on September 2, 2014 by order No. 879.

The organization of the inventory is entrusted to the head of the enterprise, who must create appropriate conditions for its conduct in the shortest possible time, determine the objects of the inventory, their number and terms of conduct, except for cases when the inventory is mandatory.

In accordance with paragraph 18 of the "Regulations on the Inventory of Assets and Liabilities" dated 02.09.2014 No. 879, during the inventory carried out in connection with the change of the materially responsible person, the procedure provides for the provision of receipts: the person

receiving the assets confirms their receipt, and the person transferring the assets confirms their transfer. In addition, acts of acceptance and transfer of material values are drawn up, and an agreement on full material liability is concluded with the new employee. Two persons participate in the process: the materially responsible person who is dismissed and the person who assumes these responsibilities.

According to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999 No. 996-XIV, the periodicity of the inventory is specified in the accounting policy and fixed by the order of the enterprise, and is established by the owner or manager of the enterprise, if its conduct is not mandatory by law [13].

The author, T. M. Vlasuk, has developed regulatory documents and formed the periodicity of inventory, which can be followed by business entities [5].

Digitalization of fixed asset inventory procedures is a step towards optimizing management processes. Each of them has its own advantages and disadvantages, which can influence the choice of the optimal solution for a particular enterprise or industry, depending on needs and resources (Table 8).

The valuation of fixed assets consists in the monetary expression of their value, which is necessary for the accurate determination of the total volume of fixed assets, their

Table 7 – Periodicity of inventory of fixed assets

Types of property and financial obligations	Date of event	Periodicity
Buildings, structures and other immovable objects	Not earlier than October 1	At least once every three years
Library funds	Not earlier than October 1	Once every five years
Museum treasures	Not earlier than October 1	Within the established deadlines Ministry of Culture
Other fixed assets, low-value and perishable items		
– in ministries, other central executive bodies, local state administrations, their departments (departments), executive bodies of local councils	Not earlier than October 1	At least once every two years
– in other institutions	Not earlier than October 1	At least once a year
Precious metals, precious stones and articles thereof, as well as precious metals and precious stones contained in waste and scrap	As of January 1 and July 1	2 times a year
Capital works of an inventory nature and major repairs	Not earlier than December 1	At least once a year

Source : compiled by the authors based on source 5.

Table 8 – Digitalization of fixed asset inventory procedures

Procedure for digitizing fixed asset inventory	Description
Use of RFID technologies	Implementation of radio frequency identification for automated calculation of fixed assets. This procedure involves the installation of RFID tags on fixed assets, which allows automatic reading of information about them using readers. This greatly simplifies the inventory process and ensures accuracy of accounting.
Mobile add-ons for fixed asset accounting	Using mobile devices to collect real-time asset data. Mobile devices can be used to collect asset data in the warehouse or production area. Workers can scan barcodes or manually enter data on the spot.
Process automation through ERP systems	Integration with resource management systems for monitoring and managing fixed assets. ERP system integration allows an enterprise to centrally manage all aspects of fixed asset accounting, including monitoring their value.
Digital inventory lists	Using spreadsheets or specialized software to maintain a list of fixed assets, spreadsheets or specialized software to maintain lists of fixed assets simplifies the process of updating information on deeds.
Analyze them using BI systems	Using business intelligence to analyze inventory data and forecast fixed asset needs. Business intelligence allows businesses to analyze fixed asset data and make forecasts of their needs based on historical data.

Source: Grouped by authors by source 2.

dynamics and structure, as well as for the calculation of the economic indicators of the enterprise's activity for a certain period. The initial cost of a fixed asset object is determined depending on the method of its receipt by the enterprise.

The enterprise has the right to revalue fixed assets if their residual value differs significantly from the fair value at the balance sheet date. If one of the fixed assets is revalued, all other objects belonging to the same group are also subject to revaluation at the same date.

According to IFRS 13 "Fair Value Measurement", certain approaches and methods are used to estimate the fair value of assets, including property, plant and equipment. Fair value is defined as the price that could be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The frequency of revaluation of property, plant and equipment should be such that the residual value at the balance sheet date does not differ materially from its fair value. This is an important aspect for ensuring the reliability of financial reporting and increasing its transparency for external users, such as investors and creditors.

It is worth noting that low-value non-current tangible assets and library funds are not subject to revaluation if their depreciation is carried out in accordance with the methods. This allows the enterprise to focus resources on managing fixed assets that have a significant impact on financial results and strategic development.

Thus, the methodological and organizational framework for the revaluation of fixed assets, taking into account the approaches defined by IFRS 13, provides the

enterprise with flexibility in asset management, increases their economic efficiency, and contributes to the correct reflection of assets in financial statements.

The process of harmonizing fixed asset accounting reporting according to international standards involves adapting national standards to international ones such as International Financial Reporting Standards (IFRS), which allows enterprises to align their accounting practices with international requirements (Table 9), increase the clarity and transparency of financial reporting, simplify the comparison of financial information between enterprises and countries, and attract foreign investment.

The main areas of harmonization include the unification of accounting methods, the adaptation of legislation, and the automation of accounting processes.

Recommendations for improving the theoretical basis of accounting for fixed assets at the enterprise:

- develop a unified terminology for accounting for fixed assets that meets international standards in order to avoid ambiguities and simplify the process of learning and implementing new methods;
- study and adapt international accounting standards for fixed assets (IFRS) to national legislation, which will improve the quality of financial reporting and facilitate international cooperation;
- develop detailed methodological recommendations for accounting for fixed assets, including the specifics of depreciation, combining different depreciation methods for different categories of fixed assets, revaluation of assets and costs of accounting for their maintenance;

Table 9 – International standards for accounting for fixed assets to harmonize reporting

Стандарт	Опис	Основні положення	Область застосування
МСФЗ 16 "Основні засоби"	Визначає принципи визнання, оцінки, амортизації та знецінення основних засобів.	– Первісна оцінка за собівартістю. – Нарахування амортизації протягом строку корисного використання. – Оцінка на знецінення.	Облік основних засобів у фінансовій звітності підприємств.
МСФЗ 36 "Знецінення активів"	Регулює процедуру оцінки знецінення активів, включаючи основні засоби.	– Проведення тесту на знецінення, якщо є ознаки зменшення вартості. – Відновлення вартості активу, якщо причини знецінення усунути.	Оцінка та коригування балансової вартості основних засобів.
МСФЗ 23 "Витрати на позиковий капітал"	Регулює облік витрат на позиковий капітал, який може бути включений до собівартості основних засобів.	– Витрати на позиковий капітал капіталізуються, якщо вони також пов'язані з придбанням або будівельним активом.	Облік витрат на позиковий капітал, пов'язаних із створенням або придбанням основних засобів.
МСБО 16 "Основні засоби"	Попередня версія МСФЗ 16, яка регулює облік основних засобів.	– Первісна оцінка за собівартістю. – Подальша оцінка за переоціненою вартістю або собівартістю. – Амортизація та знецінення.	Використовується в країнах, які ще не вийшли повністю на МСФЗ 16.
Інтерпретації IFRIC (Міжнародні інтерпретації)	Надаються додаткові вказівки щодо застосування стандартів у конкретних ситуаціях, пов'язаних із видом основних засобів.	– Тлумачать складні або неоднозначні аспекти стандартів. – Забезпечують єдине трактування облікових положень.	Специфічна ситуація в обліку основних засобів (наприклад, оренда чи реконструкція).

Source: Grouped by authors by source 9.

- implement information systems to automate accounting processes, which will reduce the laboriousness of accounting and increase data accuracy. This includes the use of software to manage basic needs;

- establish internal control procedures over the form of fixed assets, including regular inspections and audits, to ensure the reliability of data and the efficiency of asset use;

- organize training programs for accountants and managers to improve their skills in the field of fixed asset accounting, focusing on the latest methods and technologies;

- conduct research into new approaches to fixed asset accounting, including analysis of the impact of technological innovations on asset management, such as the Internet of Things (IoT) and blockchain;

- develop methods for assessing the efficiency of fixed assets use, allowing enterprises to more accurately determine the profitability of investments in assets.

These recommendations will contribute to improving the theoretical basis of accounting for fixed assets, which in turn improves management decisions and financial results of enterprises.

Conclusions from the research conducted

The study confirmed that improving the classification, valuation and accounting of fixed assets contributes to increasing their effective use, reducing costs, improving management decisions and adapting enterprises to changing economic conditions. The authors emphasize the need to implement progressive depreciation methods, regular revaluation of assets, as well as the integration of digital technologies to automate accounting processes and increase the transparency of financial reporting.

The following stages of scientific research are aimed at forming a comprehensive paradigm for improving fixed asset accounting, which combines methodological, analytical and innovative components:

- improvement of accounting methods, which is associated with determining the optimal ratio between assets and enterprise performance by integrating the analysis of nonlinear models - using polynomial dependencies to assess the impact of the structure of fixed assets on financial indicators, implementing specialized software packages with the functionality of automated depreciation calculation, asset status monitoring, and real-time data synchronization;

- systematic analysis of factors influencing fixed assets on the efficiency of the enterprise – analysis of the direct impact between asset liquidity and the financial stability of the enterprise, indirect effects caused by the imbalance between production capacities and operational efficiency, segmented time periods with significant structural shifts in the entity's business model;

- multifactorial research of exogenous determinants, the scientific tools of which include a mechanism for adapting accounting procedures to the dynamics of macroeconomic conditions (inflationary correctors, technological obsolescence standards), scenario modeling of the impact of regulatory changes on asset value parameters;

- research into the eco-oriented transformation of fixed asset accounting, which involves the integration of ISO environmental standards into the accounting assessment system (in particular, carbon footprint and energy efficiency analysis), asset life cycle methodology (LCA) with an assessment of environmental costs at the operation and disposal stages.

- research into implementing digital innovations for predictive maintenance and real-time analysis of equipment performance, providing analytical reports to predict the optimal time for asset replacement based on depreciation trends and market conditions.

Thus, a scientific approach to improving the accounting system requires a synthesis of econometric modeling, adaptive mechanisms for responding to external factors, and interdisciplinary integration of ecological and economic assessment criteria.

References

1. Baranovskaya T. V. (2005). Accounting policy Enterprises in Ukraine : theory and practice: author's abstract. dissertation. candidate of economic sciences. Kyiv, (21 p.). URL: <http://surl.li/zfwext> (access date : 05.05.2024).
2. Brukhansky R., Spilnyk I. (2020) Digital Accounting : concepts , origins and current discourse. Institute accounting accounting, control and analysis in conditions globalization. (No. 3-4, 7-20 pp.)
3. Butynets F. F. (2002). Organization accounting accounting : textbook . for students of the specialty " Accounting and Audit" of universities. 3rd ed. Zhytomyr: PP "Ruta". (592 p.).
4. Vasilyna A.V. (2022) Usage cloudy technologies in accounting Accounting . Management , administration and law: problems , trends , achievements . No. 6. (9-16 p.)
5. Vlasyuk T. M., Yuzyuk I. I. (2017). Main means : organizational and methodological aspects formation accounting politicians enterprises. NEWSLETTER OF KNUTD Problems economy organizations and management enterprises. (No. 2. P. 197–206). URL: <https://er.knutd.edu.ua/handle/123456789/960> (access date : 05.05.2024).
6. Kulyk V. A. (2014). Accounting policy enterprises: acquired experience and prospects development : monograph . Poltava: RVV PUET. (373 p.)
7. Lovinska L. G., Stefanyuk I. B. (2006). Organization accounting accounting and financial control in modern conditions management in Ukraine : monograph. Kyiv. (237 p.). URL: <http://surl.li/jkenhv> (access date : 05.05.2024).
8. International Accounting Standard Accounting Standard 8 (IAS 8). Accounting policies, changes in accounting estimates and errors : International Standards Council Accounting Standards (2012) URL: https://zakon.rada.gov.ua/laws/show/929_020#Text (access date : 05.05.2024).

9. Orlov I. (2022) Organization accounting accounting in conditions digitalization economics . Acta Academies Beregsasiiensiis . Economics . (No. 1. P. 265-274)
10. Selection software security (ERP, CRM, WMS, TMS, HRM, BPM). oneservice -consulting. URL: <https://www.oneservice-consulting.com/pidbir-programnogo-zabezpechennia> (access date : 25.12.2024).
11. Tax Code of Ukraine : Code of Ukraine No. 2755-VI (2010, December 02). URL: <https://zakon.rada.gov.ua/laws/show/2755-17> (access date : 0 5 .05.2024).
12. Pravdyuk N. L., Koval L. V., Koval O. V. (2020) Accounting policy enterprises : teaching aids Kyiv : Center for Educational literature , (647 p.)
13. The Law of Ukraine "On Accounting accounting and finance reporting in Ukraine" (1999, July 16) No. 996-XIV. URL: <https://zakon.rada.gov.ua/laws/show/996-14#Text> (access date: 0 5 .05.2024).
14. About approval National accounting regulation (standard) Accounting 7 "Basic" means": Order (2000, April 27) No. 92. Official herald of Ukraine. URL: <https://mof.gov.ua/uk/nacionalni-polozhennja1> (access date : 0 5 .05.2024).
15. Pushkar M. S. (2003). Accounting policy and reporting : teaching aid . Ternopil : Carte-blanche, 141 p .
16. Susidenk V. T. (2021) Informational accounting systems and technologies: teaching aids . Kyiv : "Center for Educational literature", (224 p.)
17. Benitez C. 19+ Fascinating Cloud Computing Statistics & Facts for (2024). Findstack. URL: <https://findstack.com/resources/cloud-computing-statistics> (date appeal : 0 5 .05.2024).
18. Liao N. (2022), Artificial Intelligence in Accounting: what will happen to accounting jobs?, CMA Exam Academy, URL: <https://cmaexamacademy.com/artificial-intelligence-in-accounting/> (date appeal : 0 5 .05.2024).
19. Semantic Scholar AI-Powered Research Tool. Semantic Scholar AI-Powered Research Tool. URL: <https://www.semanticscholar.org/> (access date : 0 5 .05.2024).