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УДК 331.1

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PECULIARITIES OF ACCOUNTING AND EVALUATION OF THE MOVEMENT OF FIXED ASSETS IN THE ENTERPRISE

ОСОБЕННОСТИ БУХГАЛТЕРСКОГО УЧЕТА И ОЦЕНКИ ДВИЖЕНИЯ ОСНОВНЫХ СРЕДСТВ НА ПРЕДПРИЯТИИ

Abstract. In crisis conditions, put forward the objective necessity of attention to the monitoring of fixed assets in various enterprises. It is at the enterprise level, where a society needs the products are concentrated the most qualified personnel, the economical use of resources, application of high-performance equipment, technologies. Thus, the control over fixed assets should be carried out primarily in the interests of the enterprise, its owners, and companies.

Key words. Fixed assets; enterprise accounting and control; management.

Аннотация. В кризисных условиях выдвигается объективная необходимость значительного повышения внимания к вопросам организации контроля основных средств на различных предприятиях. Именно на уровне предприятия, где создается нужная обществу продукция, сосредоточены наиболее квалифицированные кадры, решаются вопросы экономного расходования ресурсов, применения высокопроизводительной техники, технологий. Таким образом, контроль за основными средствами должен осуществляться в первую очередь в интересах самого предприятия, его собственников, а также непосредственно общества.

Ключевые слова. Основные средства; предприятие; учет и контроль; управление.

Fixed assets are one of the most important factors of any production. Efficiency and competitiveness of the Russian enterprises directly depend on a condition of fixed assets. Rational use of fixed assets and factory capacities conduce improvement of all its technical and economic indicators including increase in output, cost reduction, profit mark-up.

It is necessary to develop production and to update fixed assets. Fixed assets of the enterprises act as the most important component of national wealth, the most important

element of economic capacity of the country. The status and usage of fixed assets are the material embodiment of scientific and technical progress - the main factor of productivity enhancement. Objects of the fixed assets make a basis of any production in the course of which production is created, services are rendered and works are performed.

Fixed assets play a huge role in the course of work as it in the set form is production - technical base and define production power of the enterprise. For these reasons questions of an order of accounting of receipt, fixed assets, an order of reflection of their leaving, rent, repair, reconstruction are, etc. represented very essential (5, p. 31).

At the same time fixed assets are subject to wear in the course of their operation. There is a question of reproduction of objects of fixed assets in this regard at any enterprise. The law of reproduction of fixed capital consists in normal economic conditions its cost entered into production completely is restored, providing an opportunity for continuous technical updating of labor instruments. Distinctive feature of fixed assets is their repeated use during production, preservation of initial appearance (form) during the long period.

Consideration of a question of correctness of the account and efficiency of use of fixed assets is topically. It is connected with the fact that fixed assets occupy the largest specific weight in the total amount of fixed capital of most the organizations. Therefore, resulting effects of activity of economic entity will depend on their quantity, structure, a qualitative state in many respects. In an age of limitation of financial resources in modern conditions of development of economy, high degree of wear of fixed assets the great value gets the choice of accounting policies at the enterprises for attraction of investments and updating of fixed capital. The role of the account, control over rational use of fixed assets raises (3, p. 11).

Production economic activity of the organization depends and is carried out not only due to use of different types of resources, such as material, labor or financial, but also and due to existence and a condition of the fixed production assets. Their distinctive feature is repeated use during production, preservation of initial appearance (form) during the long period (4, p. 64).

It is necessary to simultaneous performance of four conditions to accept of assets to accounting as fixed assets:

- 1) use of an object of fixed assets in production, in working or rendering services, for administrative needs of the organization or for granting by the organization for a payment in temporary possession and use or in temporary use;
- 2) use of an object of fixed assets for a long time, that is the period lasting over 12 months or a usual operational cycle if it exceeds 12 months;
- 3) in the future resale of this object is not supposed;
- 4) ability of an object of fixed assets to bring the organizations economic benefits (income) in the future (2, p. 65).

Thus, fixed assets are the assets of the enterprise intended for use in production in working or rendering services, for administrative needs of the organization, and also the assets intended for granting by the organization for a payment in temporary possession and use or in temporary use. The choice of a method of depreciation and assessment of term of useful service for the account are subjective. Therefore for fuller analysis and comparison they have to be revealed in the reporting as well as the sum of the saved-up depreciation for the period and as of the end of the reporting period. For adoption of the effective

administrative decisions connected with fixed assets of the enterprise the cost of fixed assets and the saved-up depreciation on them it has to be reflected in separate articles. It gives the chance to estimate the book value, size of the saved-up depreciation and degree of wear of the equipment. Therefore, the balance sheet of the organization and its steady financial state most depends on the correct assessment of fixed assets (1, p. 7).

For improvement of accounting of the movement of fixed assets at the enterprise it is possible to offer a number of the following events:

- for reduction in labour content of department of the accounting of fixed assets at the enterprise it is necessary to revenues in accounting department of primary documentation to objects of fixed assets with filling, first of all, of a paper form of the inventory card, and already on its basis and electronic;
- the maintaining the analytical accounting of construction of facilities of fixed assets on a way of construction (contract or economic);
- - to open analytical accounts of the third order to account 01 "Fixed assets" that account of the main at the enterprise was kept item-by-item;
- to develop duty regulations of the accountant according to the accounting of the movement of fixed assets;
- - the introduction of the automated system "1C: The enterprise 8.3" for the synthetic and summary accounting of fixed assets;
- the organization of liability concerning each responsible person to which an object of fixed assets is assigned.

Thus, realization of these actions will allow to improve the organization of accounting of fixed assets at the enterprise that will provide formation of full and reliable information which will come to light in economic effect by means of increase in productivity of workers, capital productivity of fixed assets of economic entity.

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