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к.э.н., доцент Осадчий Эдуард Александрович, Нестеренко Ханна
Елабужский институт Казанского федерального университета, г.Елабуга
Университет Шкода Авто
г. Млада-Болеслав, Чешская республика
e-mail: tatyana-n-boch@mail.ru

THE ISSUE OF IMPROVING ACCOUNTING AND ANALYSIS OF INTANGIBLE ASSETS OF ENTERPRISE

***Abstract.** In an unstable economy in the first place is the efficiency of the management of intangible assets as an important element of the innovation enterprise, and in connection with continued integration into the world economy, this indicator is of paramount importance. Additionally, the indicator of intangible assets, and related parameters of the goodwill of the enterprise influences the efficiency of production and economic activities, as it reflects the competitive advantage. From the control of the level of intangible assets depend on the financial results of the company, the pace of expanded reproduction.*

***Key words.** Intangible assets; intellectual activity of the enterprise; the costs for research; developmental and technological works; intellectual property.*

The global financial crisis activated processes of restructuring in the organizations, and it became clear that most the Russian organizations, possessing essential intangible assets, do not reflect them in the reporting under actual cost. It deprives of them a number of competitive advantages, dynamism, transparency, investment appeal. Unaccounted intangible assets reduce real share value or share for owners, causing damage to their valuable interests.

At the same time in the course of financial and economic activities of the entity use not only the values having the material and natural form, but also property rights, results of intellectual activities, and also the non-material benefits. Intangible assets are the integral factor of economic growth and a guarantee of progress of business. These assets serve as organization-legal basis of organization activity. Assets which are used in economic activity of the entity during the long period (over one year), directly or indirectly revenue producing are non-material, have cost, but have no natural and material content. As a part of intangible assets of the entity the increasing place is taken by technological developments, project and technical works, intellectual property (patents, inventions), etc.

Practice demonstrates that the Russian entrepreneurs are interested in only one party of a phenomenon of intangible assets, namely an opportunity to facilitate to itself life as a result of the choice of a certain combination of accounting policy in relation to non-material objects (assets). It is thought that such interest is doomed to short life because it operates obvious shortcomings of legal regulation. On change other interest – economic interest, connected with ability to use exclusive rights on results of intellectual activities for increase in profitability of the entity approaches. Results of this interest requires the

advancing development of accounting and analytical ensuring management of non-material objects (2, S. 24).

The correct and timely actions taking into account and the analysis of intangible assets can significantly change the economic image of the organization, make considerable changes to structure of assets, affect positively partner relations, increase efficiency of financial and economic organization activity, ensure steady and dynamic functioning of all structural divisions of the entity.

At the same time objects of intangible assets: works of science, literature and art; programs for electronic computers; inventions; useful models; selection achievements; know-how (know-how); trademarks and service marks; intellectual property items (an exclusive right on results of intellectual activities); exclusive right of the patentee on the invention, an industrial design, useful model; an exclusive author's right on the computer programs, databases; property right of the author or other owner on topology of integrated chips; an exclusive right of the owner on the trademark and a service mark, the name of the place of goods origin; an exclusive right of the patentee on selection achievements; organizational expenses (the expenses connected with formation of legal entity, recognized according to constituent documents a part of a contribution of participants (founders) to the authorized (depository) capital of the entity); business reputation of the organization.

Thus, intangible assets it is the values belonging to the entities and the organizations not being physical to objects but having cash assessment and revenue producing: patents, licenses, know-how, software products, trademarks and trademarks. Unit of financial accounting of intangible assets is an inventory object. Set of the rights arising from one patent, the certificate, the contract of assignment of the rights is considered an inventory object of intangible assets.

Original cost as well as on a property, plant and equipment, it is determined depending on sources (channels) of receipt of intangible assets on the entity. Intangible assets is accepted to financial accounting on the actual cost determined as of its acceptance date to financial accounting. At the same time it is necessary to consider in total the economic and legal factors influencing the term of useful service of an intangible asset. Economic factors determine the period during which the organization will receive future economic benefits. Legal factors can limit the period during which the organization controls access to these benefits (1, S. 125).

Financial accounting of availability and movement of intangible assets at the entity is performed on the active account 04 "Intangible assets". At the same time account 04 "Intangible assets" reflects information on availability and movement of intangible assets. "Intangible assets" to it can be open for usability of account 04 the following sub-accounts of the first order disaggregating objects of intangible assets by types: 04:01 "Intangible assets of the organization" and 04.02 "Expenses on research developmental and technological works.

In modern conditions for financial and economic activities of the entity it is possible to offer a number of actions for improvement of use of intangible assets:

- carrying out inventory count of the existing and used intangible assets for the purpose of identification of obsolete intangible assets;
- Timely updating of intangible assets for the purpose of non-admission of excessive obsolescence;

- forming of a debugged information system, available to users, about intangible assets;

- ensuring centralization of data-processing center (3, S. 4).

The main direction of enhancement of use of objects of intangible assets of the entity is entering of automation of accounting of its intangible assets. It differs in the fact that in this case stability of accounting information is observed. Feature of the automated accounting is creation of the fixed center of information corresponding to a card index of inventory objects of intangible assets of an accounting entity. By data primary documents movement of objects of intangible assets is fixed. Because of handling, interested persons timely in the online mode receive reports, sheets of movement of objects of intangible assets of the organization. On their basis the turnover sheet of objects of intangible assets in the locations and operation, the calculations of the depreciation charges providing quick carrying out inventory count, creation of the balance sheet and forms of periodic and annual accounts is constituted. The offered actions will allow to increase efficiency of works on accounting of objects to intangible assets of the entity.

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ст. преподаватель Сазанов Олег Васильевич,
Пасыева Альбина Анатольевна
Елабужский институт Казанский федерального университета,
г. Елабуга

БУХГАЛТЕРСКИЙ УЧЕТ И АНАЛИЗ ОСНОВНЫХ СРЕДСТВ

ACCOUNTING AND ANALYSIS OF FIXED ASSETS

Аннотация. Эффективное использование основных средств приводит к уменьшению потребностей во вводе новых производственных мощностей при изменении объема производства, а, следовательно, к повышению прибыли предприятия. Одним из важнейших факторов улучшения результативности хозяйственной деятельности является обеспеченность субъектов хозяйствования основными средствами в необходимом количестве и ассортименте и более полное и эффективное их использование.

Ключевые слова. Основные средства; классификация; средства труда; первоначальная стоимость; остаточная стоимость; восстановительная стоимость.