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ORGANISATIONAL ASPECTS OF ACCOUNTING FOR FIXED ASSETS OF AN AGRICULTURAL ENTERPRISE

The purpose of the article is to study the organisation of the process of accounting for fixed assets at an agricultural enterprise in the current economic conditions. **The methodology** consists of using the following methods: observation method, classification methods, analysis and synthesis method, comparison, induction, deduction method, grouping, and generalisation method.

The scientific novelty of the work is to improve the process of accounting for fixed assets of an agricultural enterprise, which will increase the efficiency of the accounting system for fixed assets, as well as increase the efficiency of the internal control system for fixed assets of an agricultural enterprise.

Conclusions. Optimising the use of fixed assets, planning their maintenance and modernisation, as well as accurate accounting and analysis of their value can improve the financial efficiency of an agricultural enterprise and increase its competitiveness in the market. The system of accounting for fixed assets in an agricultural enterprise helps to facilitate more efficient management of fixed assets and ensure the long-term stability of the agricultural enterprise.

Key words: accounting, fixed assets, assets, enterprise.

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ОРГАНИЗАЦИОННЫЕ АСПЕКТЫ УЧЕТА ОСНОВНЫХ СРЕДСТВ СЕЛЬСКОХОЗЯЙСТВЕННОГО ПРЕДПРИЯТИЯ

Цель статьи состоит в исследовании организации процесса учета основных средств на сельскохозяйственном предприятии в современных условиях ведения хозяйства. **Методология** заключается в использовании следующих методов: метод наблюдения, методы классификации, метод анализа и синтеза, сравнения, индукции, дедукции, группировки, метод обобщения. Научная новизна работы заключается в усовершенствовании процесса учета основных средств сельскохозяйственного предприятия, что позволит повысить эффективность системы бухгалтерского учета основных средств, а также повысить эффективность системы внутреннего контроля относительно основных средств сельскохозяйственного предприятия.

Выводы. Оптимизация использования основных средств, планирование их обслуживания и модернизации, а также точный учет и анализ их стоимости может улучшить финансовую эффективность сельскохозяйственного предприятия и повысить его конкурентоспособность на рынке. Система учета основных средств на сельскохозяйственном предприятии будет способствовать более эффективному управлению основными средствами и обеспечению долгосрочной стабильности сельскохозяйственного предприятия.

Ключевые слова: *учет, основные средства, активы, предприятие.*

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ОРГАНІЗАЦІЙНІ АСПЕКТИ ОБЛІКУ ОСНОВНИХ ЗАСОБІВ СІЛЬСЬКОГОСПОДАРСЬКОГО ПІДПРИЄМСТВА

Мета статті полягає у дослідженні організації процесу обліку основних засобів на сільськогосподарському підприємстві в сучасних умовах господарювання. **Методологія** полягає у використанні наступних методів: метод

спостереження, методи класифікації, метод аналізу та синтезу, порівняння, індукції, метод дедукції, групування, метод узагальнення.

Наукова новизна роботи полягає в удосконаленні процесу обліку основних засобів сільськогосподарського підприємства, що дозволить підвищити ефективність системи бухгалтерського обліку щодо основних засобів, а також підвищити ефективність системи внутрішнього контролю щодо основних засобів сільськогосподарського підприємства.

Висновки. Основні засоби створюють основу для довгострокової діяльності та розвитку сільськогосподарського підприємства, що дозволяє йому зберігати стабільність. Раціональне управління основними засобами є важливим елементом успішної економічної стратегії сільськогосподарського підприємства. Оптимізація використання основних засобів, планування їх обслуговування та модернізації, а також точний облік та аналіз їх вартості можуть покращити фінансову ефективність сільськогосподарського підприємства та підвищити його конкурентоспроможність на ринку. Класифікація основних засобів сільськогосподарського підприємства передбачає різні категорії цих активів для здійснення контролю над ними та оптимізації їх використання. Правильна класифікація основних засобів у податковому обліку допомагає сільськогосподарському підприємству уникнути можливих податкових ризиків, сприяє стратегічному та ефективному управлінню основними засобами, забезпечує збалансований підхід до їх оподаткування та обліку. Законодавство визначає правила та принципи обліку основних засобів сільськогосподарського підприємства, включаючи їхню первісну вартість, амортизацію, переоцінку, виведення з обліку і т. д. Податкове законодавство може визначати пільги та знижки, пов'язані з інвестиціями у нові основні засоби сільськогосподарського підприємства. Основні засоби сільськогосподарського підприємства включають земельні ділянки, тому діючі норми і закони щодо земель можуть впливати на їхнє володіння та використання. Система обліку основних засобів на сільськогосподарському підприємстві допомагає сприяти більш ефективному управлінню основними засобами та забезпеченню довгострокової стабільності сільськогосподарського підприємства.

Ключові слова: облік, основні засоби, активи, підприємство.

Formulation of the problem. In the current economic environment, the activities of agricultural enterprises are an essential aspect of the development of Ukraine's economy. The current state of agricultural enterprises in Ukraine is characterised by complex challenges and problems. The activities of agricultural enterprises play an important role in providing high-quality food supplies, job creation and the formation of the country's gross domestic product.

For many agricultural enterprises, fixed assets are the most significant non-current asset on their balance sheets. Fixed assets are non-current assets acquired by an enterprise and expected to be used for more than one year. The need to study the organisational aspects of fixed assets accounting is due to their significant impact on business processes and the performance of an agricultural enterprise.

Analysis of recent research and publications. Fixed assets are a significant part of non-current assets that play an important role in the functioning and development of an agricultural enterprise. The economic essence of an enterprise's fixed assets is reflected in their significant impact on the financial stability and competitiveness of an agricultural enterprise. Fixed assets include buildings, equipment, vehicles and other tangible assets used to support the operations of an agricultural enterprise.

Clause 14.1.138 of the Tax Code of Ukraine defines fixed assets as tangible assets, including mineral reserves of subsoil plots granted for use (except for the value of land, capital investments in progress, public roads, library and archival funds, tangible assets not exceeding UAH 20,000, non-productive fixed assets and intangible assets), which are intended by the taxpayer for use in the taxpayer's business activities, the value of which exceeds UAH 20,000 and gradually decreases due to physical or moral depreciation and whose expected useful life from the date of commissioning is more than one year (or an operating cycle if it is longer than one year) [1].

The classification of fixed assets helps to create a systematic approach to asset management, ensure their efficient operation and contribute to the strategic development of the company. Given the diversity of assets and their role in production, an enterprise can achieve greater competitiveness and stability in the market [2, p. 8; 3, p. 149].

It is also necessary to increase the efficiency of the use of fixed assets of an agricultural enterprise. The main conditions for ensuring the financial security of an agricultural enterprise are: coordination of the enterprise's interests with direct users, buyers and staff; creation of a strong financial system to achieve goals and objectives; stable development of the enterprise's financial system [4, p. 225].

The following scientists have paid attention to the study of issues related to the accounting of fixed assets of enterprises in Ukraine: A. Zahustina, A. Vovk, L. Maliavkina, M. Matiukha, V. Petrov, I. Popovychenko, K. Spiridonova and others. However, the study of theoretical and practical provisions of accounting for fixed assets of an agricultural enterprise requires a more detailed study and improvement of controversial issues.

The purpose of the article is to study the process of accounting for fixed assets of an agricultural enterprise in modern economic conditions.

Main material presentation. For an agricultural enterprise, fixed assets are not only a means of production, but also a source of profit generation. They help the enterprise to grow agricultural products, which are then sold on the market, and, therefore, are a source of income. In addition, they can retain and increase their value over time through the depreciation process, which reduces their book value but takes into account their real value in use. Fixed assets also reflect the economic resilience and sustainability of an agricultural enterprise. They form the basis for the long-term operation and development of an agricultural enterprise, allowing it to remain stable even in difficult economic conditions.

Proper management of fixed assets is a key element of a successful economic

strategy of an agricultural enterprise. Optimising the use of these assets, planning their maintenance and modernisation, as well as accurate accounting and analysis of their value can improve the financial efficiency of an agricultural enterprise and increase its competitiveness in the market [5, p. 218].

The classification of fixed assets allows for improved accounting, planning and analysis of the financial condition of an agricultural enterprise, which is important for making effective management decisions. This approach helps enterprises to effectively manage their property complex and achieve sustainable growth and development. The classification of an enterprise's fixed assets allows different categories of these assets to be identified, which helps to exercise better control over them and optimise their use. In tax accounting, a company's fixed assets are divided into groups for the purpose of further accounting and taxation. This classification helps to better evaluate different types of property used in business activities.

I. The first group includes buildings, constructions, their structural components and transmission devices, including residential buildings and their components, such as apartments and common areas, as well as the cost of capital improvements to land plots.

II. The second group includes motor vehicles, their component parts, furniture, household electronics, optical and electromechanical devices, office appliances, equipment and tools, as well as accessories for them.

III. The third group covers any other fixed assets that do not fall within groups I, II and IV, including technological equipment.

IV. The fourth group includes electronic computers, other automatic information processing machines, software for them, information reading and printing equipment, other information systems, telephones, microphones and radios, the cost of which exceeds the cost of low-value items.

Group I fixed assets are accounted for separately for each item and the group as a whole. In Groups II, III and IV, accounting is performed for the total book value of the respective group. Such detailing and systematisation facilitate better determination of taxable property and accounting for its value. Groups I, II, and III are accounted for separately for each item and the group as a whole, while Group IV is accounted for as a single aggregate. This systematisation helps to identify taxable property and leads to better accounting for its book value.

It is important to note that the correct classification of fixed assets in tax accounting helps a company to maintain compliance with tax legislation and avoid possible tax risks. In addition, this classification system simplifies the process of accounting and analysis of fixed assets, which is an important aspect of financial management. Thus, a correct and systematic classification facilitates efficient management of fixed assets and ensures a balanced approach to taxation and accounting. One of the main signs of increasing the efficiency of the use of fixed assets of an enterprise is an increase in the level of production [6, p. 82].

Fixed assets of an enterprise can be divided into production and non-production, which takes into account the different functional purposes of these assets. It

is also possible to distinguish between operating, inactive and spare fixed assets, which allows for a better assessment of their status and potential use. The classification of fixed assets is an important tool for managing an enterprise's assets, which helps to improve financial reporting, analyse resource efficiency and make informed strategic decisions. Thus, the correct classification of fixed assets helps an agricultural enterprise to achieve its goals and ensure sustainable development in the modern business environment.

Accounting for fixed assets of an agricultural enterprise is carried out separately for each object individually, which allows for high accuracy and specificity in accounting for these assets. However, in some cases, this individuality may not be sufficient for a complete and unambiguous classification of fixed assets according to certain criteria.

In practice, since it is not always possible to exhaustively determine the classification of a fixed asset, accountants and financial accounting professionals may use more detailed instructions and internal procedures to address this issue. Such procedures may include, for example, consulting with management or maintenance specialists to determine the purpose and technical characteristics of the fixed asset. The legislation may not provide specific and detailed guidance on the classification of fixed assets, as this task can be very specific and vary depending on the particular activities of the enterprise. Therefore, internal procedures and guidelines can be a useful tool to ensure that fixed assets are properly recorded and classified in the financial statements of an agricultural enterprise.

Normative and legal regulation of operations with fixed assets of an agricultural enterprise includes a set of laws, regulations, instructions and norms that establish rules and procedures for accounting, management, depreciation, taxation, maintenance and sale of fixed assets. This is an important aspect of the economic activity of the enterprise, as it affects the financial condition, reporting and tax accounting [7, p. 113].

Normative and legal regulation includes the following aspects. The legislation defines the rules and principles of accounting for fixed assets of an agricultural enterprise, including their initial cost, depreciation, revaluation, deregistration, etc. This helps to ensure that assets are correctly reflected in the financial statements of an agricultural enterprise. Tax legislation establishes taxation rules for the acquisition, operation and disposal of an agricultural enterprise's fixed assets. It may also determine the benefits and discounts associated with investments in new fixed assets of an agricultural enterprise. For certain types of fixed assets and facilities of an agricultural enterprise, there are technical standards and regulations for their operation, safety and maintenance. Rules and procedures for the management of agricultural fixed assets, including their acquisition, repair, modernisation, depreciation and write-off. Agricultural fixed assets include land plots, therefore applicable land regulations and laws may affect their ownership and use.

Taking into account these rules and laws, an agricultural enterprise can ensure proper accounting and management of its fixed assets, minimise the tax burden and preserve their value over time. In addition, proper compliance with these rules

contributes to the financial stability and confidence of investors and partners in the agricultural enterprise.

Normative and legal regulation of operations with fixed assets is an important element of the financial and economic strategy of an agricultural enterprise. It also affects the interaction with regulatory authorities, such as tax authorities, customs authorities and others, which can inspect and control the financial activities of the enterprise [7, p. 114].

The functioning of the fixed asset accounting system at an agricultural enterprise involves a thorough study of the processes and methods used to account for and manage fixed assets.

The study examines how fixed assets are accounted for in an agricultural enterprise. This includes a review of existing documents, journals, software and methods of recording fixed assets of an agricultural enterprise.

The rules and methods of accounting for the agricultural enterprise's fixed assets are established, including depreciation, assessment of wear and revaluation procedures.

It is checked how accurately and thoroughly the accounting of fixed assets of the agricultural enterprise is kept. This includes comparing the records with the actual state of assets at the agricultural enterprise.

Possible problems and risks associated with the accounting of the agricultural fixed assets are considered. This may include the detection of a lack of documentation, deficiencies in accounting procedures, lack of control, etc.

Based on the accounting procedures performed, recommendations are developed to improve the system of accounting for fixed assets of an agricultural enterprise. This may include proposed changes in procedures, introduction of new software tools, improvement of control and provision of training for the personnel of the agricultural enterprise. The accounting system for an agricultural enterprise's fixed assets includes a detailed study of the processes, methods and practices used to account for these assets. When new fixed assets are acquired, the agricultural enterprise records these assets in special journals and databases. The information recorded includes details of the acquisition, cost, date and location. The fixed assets of an agricultural enterprise are subject to depreciation, and this operation is carried out in accordance with the established rules and methods. It is important to analyse whether depreciation is being performed properly and whether it corresponds to the actual degree of wear of the agricultural enterprise's assets. Periodically, the agricultural enterprise conducts an inventory of fixed assets to check their condition and actual location. It is important to analyse how efficiently this process is carried out and whether discrepancies are detected. It is analysed whether the fixed asset accounting system complies with the applicable laws and regulations. Ensuring compliance with rules and regulations is an essential aspect of an agricultural enterprise's accounting system. The presence and effectiveness of the system of internal control over the accounting of fixed assets of agricultural enterprises are analysed. It is assessed how the reporting on the fixed assets of the agricultural enterprise is conducted. The structure and content of reports submitted to management and other stakeholders are analysed.

Conclusions. Therefore, the system of accounting for fixed assets at an agricultural enterprise helps to determine how efficiently assets are accounted for and to identify possible deficiencies and problems. This opens up opportunities for further improvement of accounting processes and methods, which will contribute to more efficient management of fixed assets and ensure the long-term stability of the agricultural enterprise.

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