

## THE METHODS OF OBTAINING INFORMATION FOR THE AUDIT OF FIXED ASSETS OF ENTERPRISES

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The article describes methods of receiving information necessary for conducting audit. As a source of information, management accounting's data can be used. Traditionally, management accounting's information is associated with cost accounting and the costing of the cost price of certain types of products. But, in our opinion, the management accounting's information can also be used in conducting audit studies of the use of fixed assets of the enterprise. This is especially important for agriculture, which has certain features of the production process due to its seasonality, which provides for uneven use of fixed assets, including agricultural machinery.

In connection with the described features, the issue of rational use of fixed assets, and in particular of agricultural machinery and equipment, acquires considerable urgency as the real renewal of the initial form of production fixed assets on a new technical

basis is accompanied by a change in their technical level, and, accordingly, quality. To do this, the management of the agricultural enterprise must be provided with all the necessary information.

Such information can be obtained from accounting, analysis and audit data, using a certain methodical arsenal inherent to these sciences.

Thus, among the methods of analytical research, we can single out the indicators of the movement of fixed assets. Namely: receipt coefficient, disposal coefficient, coefficient of extent of updating. Among the methods of accounting will be used such as: inventory, revaluation, indexing. Among the methods of audit can be identified the following: a survey, a comparison of documentary verification, a sample study.

So, using the described techniques, you can get a set of information for the audit of using the fixed assets.