

Features of recognition and qualification of main activities in accounting and tax accounting

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The article deals with the problem of accounting for fixed assets in accounting and tax accounting, which require resolution, in particular, regulatory and legislative framework for the accounting of fixed assets, the definition of the initial value of fixed assets and the method of its formation, accounting reflection of the cost of repairs, useful life of fixed assets. This is primarily due to the regulatory legal framework in force in Ukraine, which does not allow to fully optimize the accounting and use of fixed assets.

The company's major assets occupy a large proportion in the balance of the enterprise and are the largest share of the national wealth of the country. In the process of accounting, the grouping of business operations for the receipt, operation and disposal of fixed assets is carried out in order to be reflected in the accounts and reporting, which is possible only due to the measurement of both the objects of accounting and the changes that occur with them as a result of implementation. business operations.

In connection with the reform of the tax policy of Ukraine with the adoption of the Tax Code

there were differences in the peculiarities of the formation of the value of objects of fixed assets when they were recognized in accounting and during the assessment for tax purposes.

Fixed assets – tangible assets held by an enterprise / institution for the purpose of their use in the process of production / activity or supply of goods, provision of services, leasing to other persons or for carrying out administrative and socio-cultural functions, expected useful life of exploitation more than one year.

The study of the methodical principles of accounting and tax accounting for fixed assets showed that the accounting and tax accounting of fixed assets in relation to issues of the formation of the initial cost of fixed assets and the useful life of their use has a number of differences. They are caused by a different methodological approach to the formation of enterprise costs from operations with fixed assets in tax and accounting.

Therefore, in order to improve the accounting of fixed assets, it is necessary to harmonize the regulations regulating their accounting.