

ACCOUNTING FOR FIXED ASSETS AT THE STAGE OF REALIZATION OF REAL (CAPITAL) INVESTMENTS

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The questions of organization and methods of fixed assets like objects of real (capital) investment are considered in the article. It is indicated that fixed assets are a key for any economic activity, so their accounting is important methodological issues. Outlined the stages of the life cycle of real (capital) investment in fixed assets, among which are the stage of planning of investment in fixed assets, the stage of implementation of investment in fixed assets, and the stage of completion of the life cycle of investments in fixed assets. Characterized the stages of the life cycle of real (capital) investment. The main attention is paid to the accounting at the stage of investment in fixed assets. The paper argued the necessity of increasing the reflection analyticity operations of fixed assets and proposed to obtain the information necessary to analyse the effectiveness of investments in fixed assets, provide information in the context of the objects of internal and external investment. The above suggestions are illustrated by the example of subaccount 105 "Vehicles". Graphically generalized ways of asset

acquisition to the company in terms of external and internal investment. Fixed assets may come to the enterprise in different ways, which can be divided into two parts: revenue linked to a consumption of financial and material resources of the enterprise and the income that is not accompanied by a cost. The first group includes: the acquisition of completed assets for cash; production of fixed assets using its own resources; exchange of different assets to fixed assets (similar and dissimilar); operations associated with the improvement of the facility. The second group includes asset acquisition, as a result of members' repayment of debts in respect of contributions to the registered (share) capital; free receipt of fixed assets (including receipt as a target financing); revaluation; transfer from current assets; discovery of assets as a result of inventory; transfer of objects of off-balance accounting. The detailed analysis of problems in accounting for fixed assets at the stage of realization of real (capital) investment is conducted and the authors' view on them is given.