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PROBLEMS OF ACCOUNT OF THE FIXED ASSETS ARE IN AGRICULTURE**A. O. Kasych**

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Annotation. *The article deals with the unresolved issues related depreciation accounting revaluation and newly created assets in agriculture. The proposed*

recommendations and ways for improvement and harmonization of accounting in agriculture.

Key words: *fixed assets, methods of charging amortization, overvalue, remaining cost, accrued objects.*

In this article the basic problems of account of the fixed assets are expounded in the conditions of modern market economy. Most sharply these problems stand for agriculture enterprises, a material and technical base in that comes forward as basic means of labour.

The purpose of the article is research of problem questions of account of the fixed assets in the field of agriculture and development of ways and recommendations in relation to his improvement and harmonization of account. In the article the question of extra charge was considered depreciation's of agriculture's enterprises, as depreciation is to one of base elements of charges of this activity. To the enterprises which use the method of extra charge depreciation's of the fiscal accounting it was suggested to choose rectilinear, or other method, depending on the specific of activity.

Also investigational question of overvalue of the fixed assets, and reflection of it, in an

account. How appears, most enterprises are not conducted overvalues, although it is necessary some, as the fixed assets are often taken into account on balance on a zero remaining cost which is impermissible. It was also discovered that the results of overvalue represent as profits or charges of period covered, which also is not correctly. The results of overvalue are suggested to represent as an increase or diminishing of balance of additional capital accounts. The working table of leadthrough of overvalue was developed, and also is the chart of leadthrough of overvalue on an enterprise is formed.

It was discovered during research, that the accrued fixed assets are not taken into account, or taken into account not correctly, as them a fair value is wrong certain. For the decision of this problem i am was offered the chart of documenting of such fixed assets for the correct conduct of record-keeping.

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