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«TOPICAL PROBLEMS OF ACCOUNTING AND
AUDIT IN TODAY»**



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The materials of the international scientific-practical conference contain a summary of the papers of students, postgraduates, doctoral students and teachers.

Targeted at a wide range of specialists, students, graduate students, doctoral students and teachers.

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RESPONSIBLE FOR REALEASE

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- ecology - costs of the enterprise at the expense of environmental protection;
- society - expenses of the enterprise for raising of welfare of citizens through carrying out of charitable activity.

Therefore, these characteristics are to some extent reflected in the financial statements of the enterprise, but they are insufficient to meet the needs of stakeholders. Accordingly, in Ukraine it is advisable to create a single form of social report that will sufficiently disclose important information on the status indicators and results of financing social programs.

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ASPECTS IMPROVEMENT OF ACCOUNTING OF USE AND RENEWAL OF FIXED ASSETS IN AGRICULTURE

In the modern conditions of agricultural activity, particular attention is paid to the problems of rational use of fixed assets, especially their active part, due to the significant exceedance of the regulatory terms of the use of existing agricultural machinery and the lack of the agricultural enterprises' funds for its renewal.

In these conditions, it is necessary to provide rational making decisions on terms of use and renewal of the mobile part of the fixed assets.

There are some expert methods for assessing the efficiency of use of fixed assets. They are: the assessment of technical condition, effective age, reduction of consumer qualities and diminution of profitability. These methods help to determine the feasibility of further use of mobile fixed assets. At the same time as

the main criterion the economic feasibility of use of such fixed assets on the basis of a research of behavior of maintenance costs of this or that piece of equipment since the beginning and until the end of its use.

This approach allows to determine the moment of break-even use of the technical means, after which its further operation will bring losses. The key here is the depreciation method used, which takes into account the intensity of its use. In the current accounting system, depreciation and deterioration based on this indicator is the main criterion of determining when a property, plant and equipment is written off, but it is too inaccurate, resulting in underutilization in some cases and loss of use in others. At the same time, each of the methods recommended by the science of depreciation has its advantages and disadvantages. It should be noted that among the existing methods, the most accurate information for determining the moment of expedient replacement of a mobile fixed asset may be given by the production method, where the depreciation rate is calculated by dividing the amortized cost by the total amount of products (works, services) that the enterprise expects to produce in the process of its use and monthly the amount of depreciation is defined as the product of the actual monthly volume of products (works, services) and the production rate of depreciation. However, this method is practically not used because of the difficulty in accurately bringing the volume of work (services) to a single meter and the high complexity of accounting for calculations using this method. It can be improved by applying a modification of this method based on the period of active use of the mobile fixed asset. In the environment of engineers to measure the time of active use of mobile fixed assets, the load rate is applied, and for each type of agricultural machinery based on full-scale tests, a standard load rate is set in hours.

This indicator can be the basis for the modification of the production method and to use this approach to eliminate the shortcomings of the existing accounting.

To this end, proposals should be made to improve the form and content of the "Tractor-driver's sheet" in part:

- 1) the terms of drafting and corresponding transmission of the document;
- 2) keeping a record of downtime;
- 3) fuel and lubricants.

Making the following suggestions allows you:

- 1) to increase the efficiency of the information received and the reduction of relevant operational data, such as the amount of fuel and lubricants consumed;
- 2) to determine the time of active work and the duration of downtime, as well as to determine their causes for the purpose of further avoidance;
- 3) to determine the volume of additional fuels and lubricants, such as gasoline or lubricants, to determine the real volume of their write-off.