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**STANDARD PROVIDING THE PROPERTY, PLANT AND EQUIPMENT IN
BUDGETARY INSTITUTIONS**

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Organizations, though are non-profitable, however they remain subjects of managing and carry out the activities in the general legal framework. Unfortunately, the legislative environment in which data of organization work it is insufficiently enhanced according to specifics of activities of organizations.

Changes in a social and economic situation and in system of economic board of Ukraine, require radical transformations on the organization and methodology of accounting.

Important subsystem in system of accounting and economic information of organization is fixed asset accounting and control of their safety and use as the financial accounting technique in general and, in particular, a property, plant and equipment considerably changed. To conform to modern requirements the organization and methodology of accounting shall correspond to daily occurrence, to be the reliable economic management tool. But in practice there are a lot more situations when this provision isn't carried out. It fully concerns fixed asset accounting.

Scientific novelty is that in work are considered and analyzed standard providing on the chosen research subject, the technique of accounting, movement and technical condition of a property, plant and equipment taking into account requirements of national standards is proved. Research purpose is the analysis of the main standard legal documents by which organizations in the course of the organization of accounting and determination of the main regulating documents regulating receipt, content and disposals of a property, plant and equipment are guided.

For achievement of an effective objective the following tasks were determined: to research standard legal regulation of financial accounting of a property, plant and equipment; to determine accounting principles and write-offs of a property, plant and equipment; to analyses documentary registration of movement of a property, plant and equipment.

Object of a research are the main standard legal documents of the budgetary institutions regulating a technique of fixed asset accounting.

Research methods. During the research the following general scientific and special methods of knowledge, all-philosophical, abstract and logical, specific and scientific methods were used: induction - at a stage of collection, systematization and information processing for carrying out a research; deductions - in the course of theoretical judgment of a situation and search of the prime causes of its origin and prerequisites of the decision; the analysis and synthesis, group and comparisons, structuring - for connection and an assessment of various components of economic events as single process. In work methods of observation, group, generalization - in the course of development of final conclusions on the basis of the received results of researches were also used.

The regulatory base by which budgetary institutions are guided in the activities is rather many-sided: from the general economy regulations approved by the Verkhovna Rada of Ukraine, Cabinet council of Ukraine, other ministries and departments, etc., in tightly specialized, approved by the State treasury of Ukraine.

The main standard documents, ordering a technique of fixed asset accounting are: The budget code, the Law of Ukraine "About financial accounting and the financial reporting in Ukraine", Standard in a public sector, the Law of Ukraine "About management of objects of a state-owned property", Methodical recommendations about financial accounting of a property, plant and equipment of subjects of a public sector №11, the Resolution "About an Order of Write-off of Objects of a State-owned Property" the №1314 Order "About Approval of Standard Forms on Accounting and Write-off of a Property, Plant and Equipment by Subjects State This a Torah and an Order of Their Creation" № 818 and so forth.

According to national provisions (standards) of financial accounting in a public sector fixed assets these are tangible assets which contain for use in production / activities or by delivery of goods, performance of works and rendering services for achievement of an effective objective and/or a requirements satisfaction of the subject of a public sector or leasing to other persons and more than one year are used, as expected.

Treat a property, plant and equipment irrespective of cost: farm vehicles and tools, the construction mechanized tool, working and productive animals, all types of vehicles intended for movement of people and freights, documentation on standard designing.

The regulatory base is considered regulates financial accounting of a property, plant and equipment, other non-current tangible assets and incomplete capital investments into non-current tangible assets are acknowledged according to NP(S)BO 121 "Property, plant and equipment". Determine process of write-off of objects of a state-owned property which objects of construction in progress are, tangible assets, are recognized due to the legislation fixed assets, other irreversible tangible assets. Creation of standard forms on accounting and write-off of a property, plant and equipment by managers of budgetary funds, the Public auditing service of Ukraine and funds of obligatory national social and pension insurance. These regulating documents allow subjects of a public sector due to enhance industry features own forms for registration of economic transactions on receipt, movements and disposals of a property, plant and equipment which shall contain the obligatory details determined by the Law of Ukraine "About financial accounting and the financial reporting in Ukraine" and to accept them in the administrative document on the organization of financial accounting.

Thus, the conducted research allows to draw a conclusion that functioning of budgetary institutions is regulated by universal and specialized regulatory legal acts. Because of existence of essential distinctions in features of functioning of budgetary institutions exist even more narrowly regulations which cover the corresponding areas of work of organizations are directed. Further the regulatory base should be reformed under the influence of the international experience, including. International accounting standards in a public sector.

Key words: fixed assets, regulatory acts, accounting organization, accounting methodology, international accounting standards, accounting modernization.

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