

SECTION 7. ACCOUNTING, ANALYSIS AND AUDIT

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EFFECT OF FIXED ASSETS' ACCOUNTING POLICY ON THE AMOUNT OF DEPRECIATION

The question of the formation of accounting policy has always been the focus of researchers. Modern conditions of operation of enterprises are no exception. An important component of the Regulation on the accounting policy is a description of balanced depreciation policy of the company in terms of depreciation on fixed assets objects. This issue is updated by a quick change of law (especially tax), which requires a careful rationale for the choice of a method of depreciation to ensure effective financial and economic activities, as well as obtain the maximum effect from accounting.

The article aims to outline the main provisions of accounting policy in terms of depreciation on fixed assets objects, and a justification of the choice of depreciation method based on the use of mathematics.

For the purpose of economically reasonable and effective selection of a depreciation method, it is necessary to compare the results of depreciation for the selected object. Note that the fastest depreciation will reduce the residual value, the next – the accelerated reduction of the residual value, then – the cumulative method. Straight-line method and manufacturing methods reflect identical results if production volumes are evenly distributed over the years.

Note that the greatest impact on reducing the financial result by the calculation at the beginning of a period has a method of reducing the residual value. And the smallest – a production method. But at the end of the period, the situation is changing in the opposite direction.

This means that a company choosing one or another method of depreciation must consider the best favourable conditions for it.

So, summarizing the above, it can be stated that the Regulation on the accounting policy in the part of accounting for depreciation on fixed assets should reflect the basic regulations, which descrip-

tion according to the existing regulations is under the responsibility of the head of the company. The basis for making decisions to develop regulations on the accounting policy should be credible data on depreciation on fixed assets, which to the fullest extent possible reveal constituents of enterprises' activities. This, in turn, will provide the confidence of all concerned about accurate, complete and timely information that is contained in the reports and adequately reflects the result of the operation of the enterprises.

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