

SECTION 8. STATISTICS

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AUDIT OF FIXED ASSETS OF THE ENTERPRISE

The article considers the basic questions of an audit of fixed assets of a company. The economic essences of the audit of fixed assets are determined. Considered researches of scientists to evaluate fixed assets and define their characteristics.

The procedures are formed, which take place in auditing objects of real estate, recalculation, re-performance, verification of documents or records, inquiry, confirmation, verification of tangible assets, observation and analytical procedure.

There is a sequence of actions of auditor provided by audit program, where the author distinguishes the following stages: preparatory, physical evaluation, basic and final.

An attention is focused on assessing the accounting and internal control of inspection object. A special place belongs to the selection of the method of depreciation of fixed assets and formation of working documentation by the auditor.

It is emphasized that the need for auditing fixed assets of the company consists in providing reliable management information to monitor the data of assets of the enterprise. It is noted that in carrying out the audit of fixed assets, the company should comply with regulations and code of ethics to provide true and accurate information to internal and external users.

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