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## Innovations in fixed asset accounting

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**Subject.** Fixed assets provide for various types of activities and make up a significant part of the assets of corporations. The growth and improvement of fixed assets characterise the quantitative and qualitative development of a corporation's technical equipment capacity and ensure its sustainable operation.

**Objectives.** The requirements for the presentation and disclosure of accounting information are changing due to the challenges of the global and market economy. Therefore, it is important to consider issues related to the recognition, classification, evaluation, and presentation of economic activities related to the flow of fixed assets. Methodology. The problems related to fixed asset accounting have been studied by many economists from Russia and abroad. A significant number of theoretical works that provoke discussions indicate the need for new approaches to the development of accounting policies and methods of fixed asset accounting in particular. Since corporations use the provisions of the Federal Accounting Standard No. 6/2020 “Fixed Assets”, FSBU 26/2026 “Capital Investments”, and international accounting standards and develop independently their own accounting methods, the accounting policy should be developed with the participation of specialists and people responsible for the presentation and disclosure of information.

**Results and discussion.** Recognition of a fixed asset item in accounting requires the expertise of specialists who can confirm that this item can be used in the ordinary activities of the company for a period exceeding 12 months and that it can deliver economic benefits. Groups of specialists and documents developed by a corporation to outline the conditions for the recognition of fixed asset items are established by bylaws. When recognising a fixed asset item, it is particularly important to determine inventory items and to group them. This is performed by the units of the organisation that ensure the ability of this item to bring economic benefits. If the items meet the conditions for the recognition of fixed asset items, the accountant determines the historical cost of the item. The application of the revalued cost of fixed asset items in accounting, based on the International Financial Reporting Standards (IFRS) 13 “Fair Value Measurement” and (IAS) 36 “Impairment of Assets”, ensures the reliability of financial statements. In case of assets that meet the recognition requirements, but whose value is below the limit established by a corporation, the control of the asset's availability and flow is also regulated by a bylaw.

**Conclusions.** The results of the study can be used by corporations to develop accounting policies related to the systematisation and disclosure of information on fixed assets.

**Key words:** recognition, valuation, revaluation, depreciation, disposal of fixed assets.

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## Introduction

Due to the ongoing accounting reform in the Russian Federation, organisations have the opportunity to use modern accounting methods and techniques, including those used in international financial reporting.

On the one hand, new approaches to fixed asset accounting seem to be more adaptable to the purposes of the economic entity, on the other hand, they provide the users of financial statements with more reliable characteristics of the fixed assets.

Legislative innovations have been outlined in two new standards, FSBU 6/2020 “Fixed Assets” and FSBU 26/2020 “Capital Investments”. These standards represent important steps aimed at harmonising fixed assets accounting in the Russian Federation with International Financial Reporting Standards (IFRS). The innovations and changes in approaches to fixed asset accounting are due to the introduction of FSBU 6/2020. According to this standard, fixed assets are non-current assets that represent modern technologies and innovations in a tangible form that are used in production processes and affect production costs.

FSBU 6/2020 is a federal standard, which is used in economic entities throughout the Russian Federation regardless of their type of activity and forms of ownership (unless otherwise established by this standard). According to the FSBU, new accounting rules may be used retrospectively, i. e., as if new rules have been in force since the acquisition of the assets, which means that certain indicators, such as depreciation, have to be recalculated in line with the new rules. It also means that the carrying value of fixed assets at the beginning of the reporting period should also be recalculated. Thus, the value of assets should

be adjusted in accordance with the new rules, but only in specific situations and under the specific conditions and requirements established in the FSBU.

The methods of fixed asset accounting which have been in practice for a long time have been used to develop accounting practices for the quantity and flow of fixed assets, the systematisation of their structure and technical equipment capacity, and controlling their soundness. The transformation of accounting methods can be carried out only with the participation of specialists who can confirm and ensure that the conditions for the recognition of fixed asset items are met, who can develop and revise depreciation elements and make derecognition decisions. The need to purchase fixed asset items is confirmed by the business plan of a corporation, which determines the purpose of the items (production units engaged in the production of products, performance of work, provision of services, sale of products, environmental, rental, and management activities). The business plan of a corporation also confirms that fixed assets can provide economic benefits (revenue) and can be used to carry out activities. It also determines the revenue period, groups, and useful life of assets. This information influences the choice of the depreciation method. In corporate accounting and reporting, fixed asset items are recognised by a bylaw, which can be in the form a statement, an act, or a decision of the board or a committee. Specialists from the marketing, environmental, and other units of a corporation determine the historical cost and depreciation elements, particularly salvage value, the estimated liability related to the dismantling and disposal of the

item, and environmental restoration. Should any circumstances arise that require changes in the depreciation elements, specialists of production and marketing departments, etc. are invited to take part in the development of bylaws. Public corporate reporting involves using revalued costs and the testing of fixed asset items for impairment. Calculations indicating changes in the valuation of assets are carried out by specialists from those units of a corporation in which fixed assets items are located, by accounting facilities, and by professional appraisers.

### Literature review

The issues related to the application of FSBU 6/2020 “Fixed Assets” were discussed in the works by G. I. Alekseeva (2019), L. P. Andreeva (2021), S. A. Vereshchagina (2021), A. B. Dneprova (2021), L. I. Lisichkina (2020), I. A. Lisovskaya (2021), V. Yu. Petrova (2021c), N. G. Trapeznikova (2022), and L. A. Tchaikovskaya (2023). V. Yu. Petrova (2021c, 2021a) and L. P. Andreeva (2021) pay special attention to the fulfilment of the conditions for the recognition of fixed asset items. According to the authors, it is necessary to include such recognition criteria as the availability of a tangible form and to exclude the subsequent resale of assets. It is also necessary to clarify the procedure for determining the inventory items of fixed assets. In particular, some portion of fixed assets, the cost and useful life of which differ significantly from the cost and useful life of the item as a whole, can be recognised as an independent inventory item. Significant expenses, incurred by corporations for the repair, technical inspection, and maintenance of items with a frequency exceeding 12 months or more often than the usual operating cycle exceeding 12 months, can also be recognised as an independent inventory item (Petrova, 2021c). I. A. Lisovskaya and N. G. Trapeznikova (2021, 2022) also study fixed assets and emphasise the importance of accounting estimates as the most important factor in determining the carrying value of accounting items. One of the problematic issues related to

the assessment of the historical cost of fixed asset items is the assessment of the amount of the estimated liability (Druzhilovskaya, 2020, 2021; Kuvaldina, 2020b; Lisovskaya, Trapeznikova, 2021). L. P. Andreeva (2021), A. V. Bodyako (2019), E. K. Kopylov, and T. I. Kopylova (2021) discuss fixed assets, the procedure for the determination of inventory items, the valuation of fixed assets, the revaluation rules, the procedure for the accounting for low-value items, and the rules for depreciation and disposal (retirement) of items. They also specify information which has to be disclosed in the reporting. We agree with V. Yu. Petrova (2021b) who suggests that: “Accounting for the estimated liability to decommission fixed asset items is a complex issue since it is associated with many uncertainties and estimates, discounting, and constant revaluations and recalculations.” According to the author, the standard does not specify the requirements for independent inventory items, it is assumed that corporations themselves should develop accounting methods for these assets based on professional judgement and expert assessment which should be outlined in in-house regulatory documents. The author also studies the issue related to the introduction of the concept of “investment property”, as well as issues relating to the disclosure of information about these items in the financial statements and the procedure for revaluation of these items, which differs from the procedure for the revaluation of other fixed assets.

S. A. Vereshchagin (2021) considers the innovations of FSBU 6/2020 in the context of calculating depreciation. Depreciation is accrued from the date of recognition of a fixed asset item or from the month following the month of recognition as established in the accounting policy. The termination of depreciation is determined in the same way. There are three depreciation elements: useful life, salvage value, and depreciation method. According to the FSBU, the organisation has the right to independently set the terms of useful use in accordance with goals set by the management with regard to technical upgrading, modernisation, and other activities in relation to fixed assets. What is more,

in case of temporary shut-down, depreciation continues to accrue.

One of the issues arising during the measurement of the historical cost of items is the capitalisation of loan and borrowings costs, which is allowed when investment assets are constructed and during the modernisation and reconstruction of fixed asset items (Kovaldina, 2020b, 2020a). According to authors who study the methods for the revaluation of fixed asset approaches to determining the fair value of assets are rather subjective, which causes the incomparability of the elements of the financial statements of corporations (Getman, Kartashov, 2021; Gorodilov, Radevich, 2021; Druzhilovskaya, 2021; Sorokina, Makarenko, 2019). Since accounting policies are based on federal and international accounting and financial reporting standards and accounting methods can be developed independently by corporations, professional judgement during the development of accounting policies is of great importance.

### Methods

The conditions for the recognition of fixed assets, determination of their useful life, accounting units, groups, valuation methods, depreciation, and disposal of fixed assets are

presented in FSBU 6/2020 “Fixed Assets”. The methods for determining the historical cost of fixed asset items are regulated by FSB 26/2020 “Capital Investments”, and fair value is determined according to the procedure described in the International Financial Reporting Standard (IFRS) 13 “Fair Value Measurement”. Fixed assets are tested for impairment in accordance with the procedure outlined in the International Financial Reporting Standard (IAS) 36 “Impairment of Assets”. The development of an accounting policy involves choosing a method for systematising and disclosing information in reporting that most adequately reflects the environment, business processes, and other factors of a corporation’s economic activity. The impairment and disposal of fixed assets can have a negative impact on the stability of a corporation if some errors were made during the development of the accounting policy.

Fixed assets accounting requires fulfilment of the asset recognition conditions presented in Fig. 1.

Specialists of a corporation confirm that the conditions for the recognition of fixed assets are in line with the plan for technical upgrades. These conditions are interconnected, for example it is necessary to establish useful life of the fixed

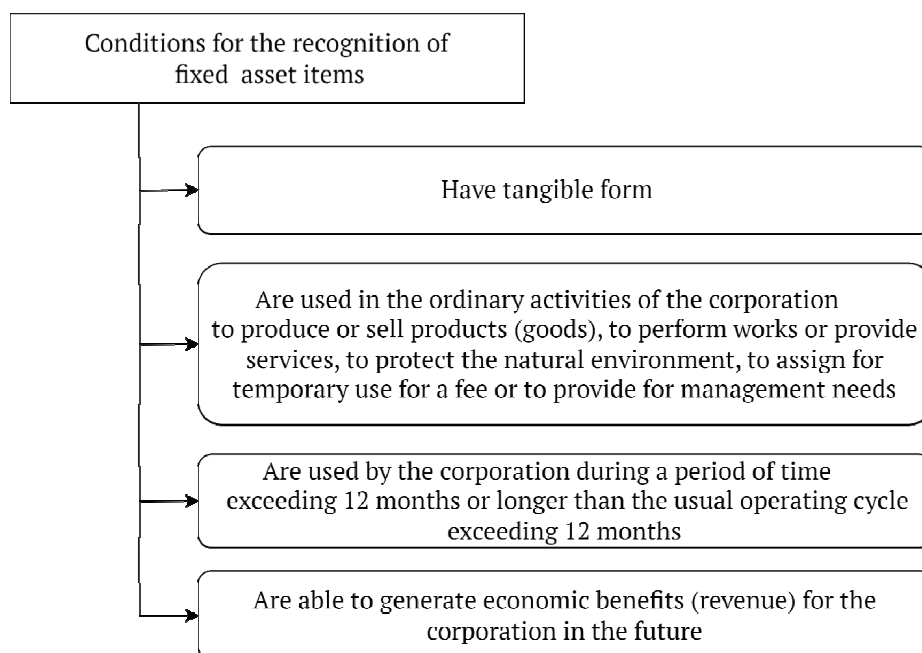


Fig. 1. Conditions for the recognition of fixed assets items

assets used by units of the corporation depending on the market demand for products, works, and services and the revenue gained by the economic entity. One of the documents that need to be developed by a corporation in the process of recognising fixed asset items and ensuring the conditions for their recognition are sales budgets that deliver economic benefits to the corporation during the useful life of the item.

The approved Federal Accounting Standard FSBU 6/2020 “Fixed Assets” introduced a number of new concepts and confirmed certain concepts that had been traditionally used (Table 1).

The previous standard did not cover the concept of investment property. Moreover, fixed assets purchased with the intention of earning a return either through the provision of the property for a fee for temporary use and ownership were recorded as income yielding investments into tangible assets. After the introduction of the concept of investment property, the concept “income yielding investments into tangible assets” has not been used in relation to fixed assets. As part of fixed assets, investment property items are accounted for and disclosed separately.

Assets held for sale were excluded from the scope of FSBU 6/2020 “Fixed Assets”. Since 2020,

this type of asset has been accounted for in accordance with the Accounting Regulations PBU 16/02 “Information on discontinued operations”.

### Results

The accounting unit for fixed assets is an inventory item, the conditions for the recognition of which are shown in Fig. 2.

In accordance with the plan for technical upgrades, employees of the corporation and invited specialists prepare fixed asset items to be recognised in the accounting system. The following documents can be used as primary documents: the manager's order on the commissioning of items, acts (invoices) on the commissioning of items, acceptance and transfer of fixed assets, other documents approved by the corporation with the information about the characteristics of the item, its location, source of financing of acquisition, year of manufacture or construction, acknowledgement date, test results, and compliance with technical specifications.

The necessary technical documentation (passports, specifications, manuals) is attached to the certificates (delivery documents).

For accounting purposes, fixed assets are classified by types and groups (Fig. 3.)

Table 1

#### *Basic concepts of fixed asset accounting*

Name	Definition
Carrying value	Historical cost of the item minus accumulated depreciation and impairment
Group of fixed assets	A set of fixed asset items of one type, grouped together due to their similar patterns of use
Investment property	Property purchased with the intention of earning a return either through provision for a fee for temporary use or capital gain
Salvage value	Salvage value is the amount that a corporation would receive in the event of the disposal of a fixed asset item, including the value of tangible assets remaining from disposal after deducting the estimated disposal costs
Depreciation elements	The useful life of the fixed asset item, its salvage value, and method of depreciation
Revalued cost	The value of the fixed asset item after its revaluation
Impairment	The condition when the carrying value of the asset exceeds the amount that can be obtained through using the asset or through selling it

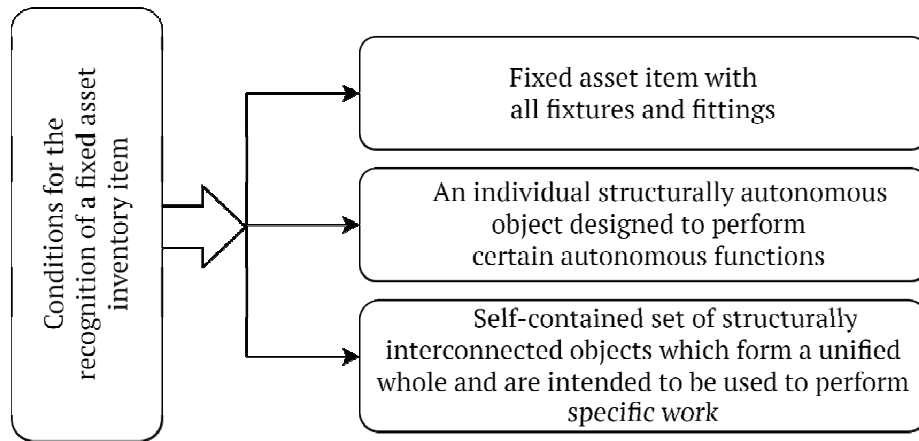


Fig. 2. Defining a fixed asset inventory item

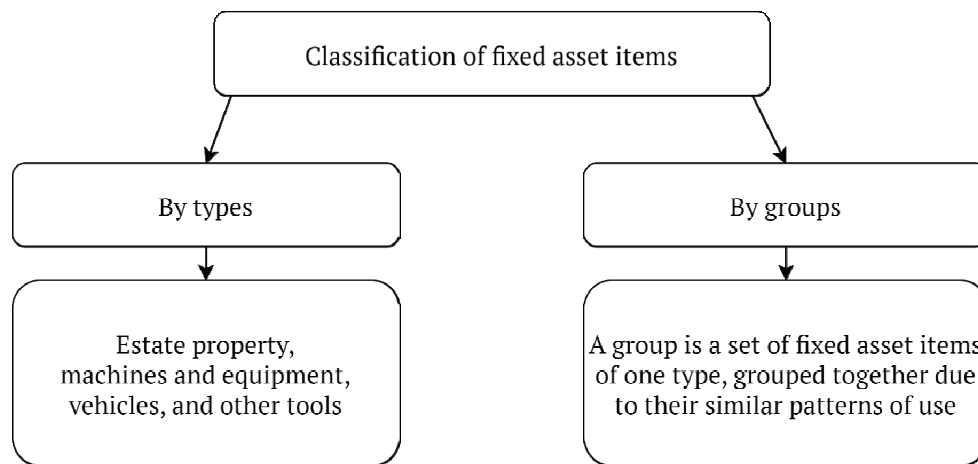


Fig. 3. Classification of fixed asset items

To group fixed assets together, it is necessary to meet the following conditions:

- a corporation manages investments in the items within a particular group and finances these investments on a uniform basis, i.e. management decisions with respect to any items within that group are mutually causal;
- all items within the accounting group perform a homogeneous function in the activities of a corporation;
- the depreciation elements of the items within the accounting group coincide or differ insignificantly, i.e. these differences do not prevent establishing a single depreciation rate reflecting the nature of economic benefits from investments in the items of the accounting group;
- cost items, including depreciation of the accounting group and the methods of distributing depreciation under these cost items do not differ

from cost items and methods of distribution if depreciation was accrued for each item of the accounting group;

- all items of the accounting group belong to the same group of fixed assets determined by the corporation;
- all items of the accounting group belong to the same cash-generating unit or are corporate assets in accordance with International Financial Reporting Standard (IAS) 36 “Impairment of Assets”.

Corporations may introduce additional conditions for grouping fixed asset items into accounting group units. For example, assets related to environmental activities can be allocated to a separate group of fixed asset items (Fig. 4).

Fixed asset items are grouped by specialists of technical and production units, this grouping

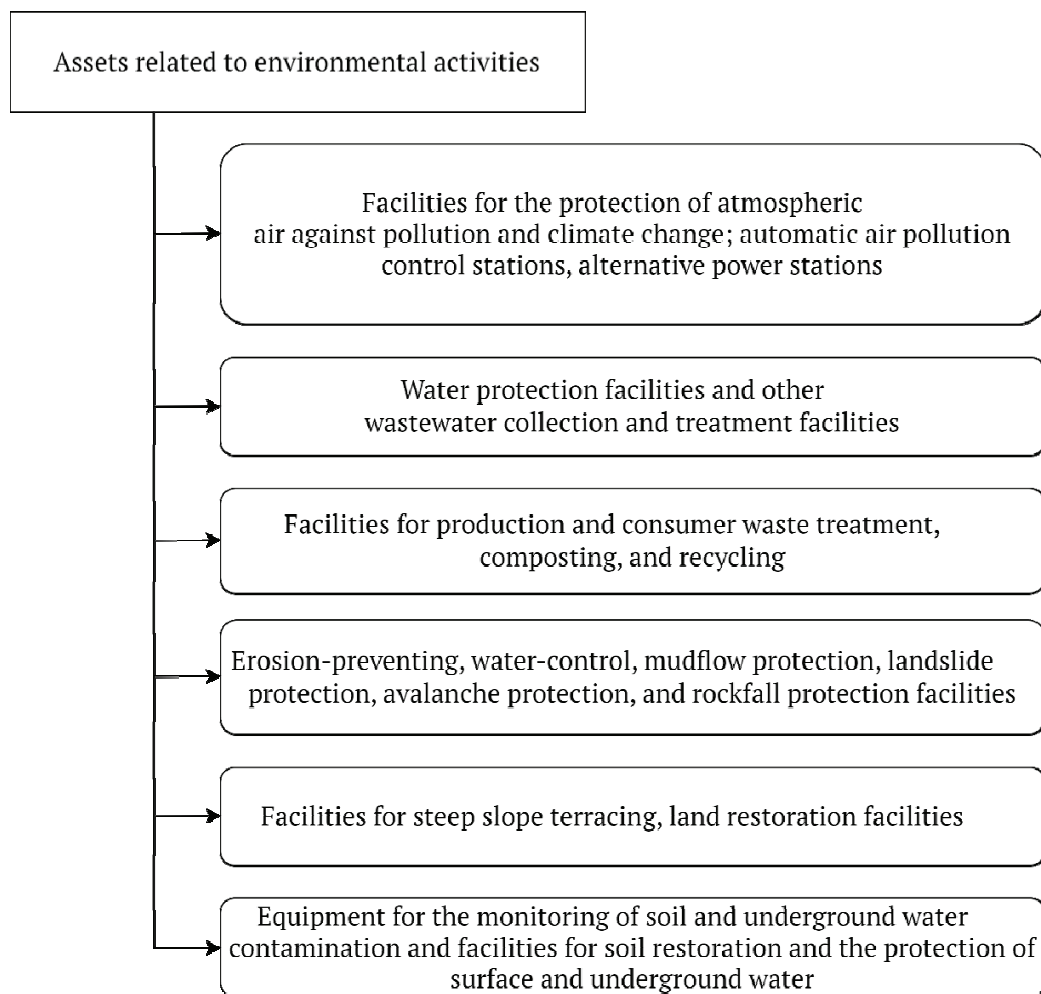


Fig. 4. Group of assets related to environmental activities

is formalised by a bylaw and is used during the development of the accounting policy of the corporation.

If the recognition conditions are met, the fixed asset item is valued at its historical cost. Economic activities related to the determination of the historical cost are systematised by the accountant in accordance with FSBU 26/2020 “Capital investments”. The historical cost of a fixed asset item can be determined by:

1. The total amount of capital investments related to the item made before the recognition of the fixed asset item in accounting.

2. The total amount of capital investments related to the item which pose a threat to the environment during their acquisition, construction, reconstruction, or modernisation should include the recognised amount of the

estimated liabilities to restore the environment. This should be the most reliable estimated monetary value of the costs necessary to settle these liabilities as of the reporting date.

The amount of the estimated liabilities is determined by the corporation based on the information provided by environmental specialists and independent experts and is properly evidenced. Possible areas of expenditure when determining the estimated liabilities:

- dismantling a fixed asset item;
- restoration of natural resources;
- carrying out environmental activities;
- compensation for damage caused to the environment.

Estimated liabilities are recognised in accounting upon completion of the item's construction, equipping of the deposit field or

filing a claim for compensation for damage caused to the environment. The amount of the estimated liabilities associated with environmental activities may be included in the expenses from ordinary activities (for example, expenses from land reclamation and other environmental measures) or other expenses (for example, liabilities arising from claims of environmental damage). When financing the construction of investment assets by raising borrowed funds, interest payable to the lender (creditor) should be capitalised during the construction of the asset.

After recognition, a fixed asset item may be recorded in accounting at a revalued cost, which does not differ significantly from the fair value determined in the manner prescribed by the International Financial Reporting Standard (IFRS) 13 “Fair Value Measurement”. The method of valuation of fixed assets chosen in the accounting policy is applied to the entire group, and the revaluation is carried out as the fair value changes. Revaluation can be conducted no more than once a year (as of the end of the reporting year) using a method approved by the accounting policy (Fig. 5).

The accounting policy of the corporation establishes a method for systematising information on the increases/decreases in the value of fixed assets in accounting (Fig. 6).

The total revaluation of fixed assets other than investment property included in the

comprehensive income form an indicator of the accumulated increases in the value of fixed assets, which is recorded separately in equity in the balance sheet of a corporation. Depending on the accounting policy, the accumulated increases in the value of fixed assets may be written off against the retained earnings of the corporation in one of two ways: at the time of disposal of the revalued fixed asset item or as depreciation is accrued on such an item. N. G. Sapozhnikova (2008) has already substantiated in her earlier works why it is advisable to write off the increases in the value of fixed assets as depreciation is accrued. An increase in the value of fixed asset items contributes to an increase in depreciation charges and a decrease in the net profit of the corporation, while the main revaluation factors are processes related to inflation that are external to the economic activities of the corporation.

Testing fixed assets items for impairment allows the timely assessment of the risks of asset depreciation, identifying the causes and culprits of the risk, and determining losses and making sound economic decisions.

If the value of the estimated liabilities for future dismantling and disposal of the item and remediation of the environment is taken into account in the historical cost of the fixed asset item, changes in this value increase or decrease the historical cost of the item. When measuring an item at revalued cost, the accumulated

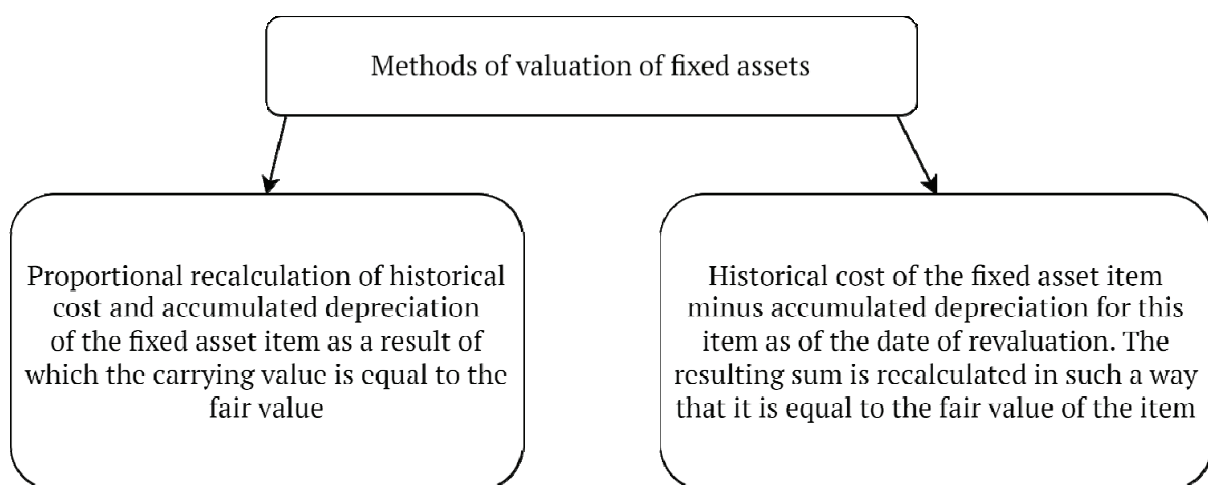


Fig. 5. Methods of devaluation of fixed assets



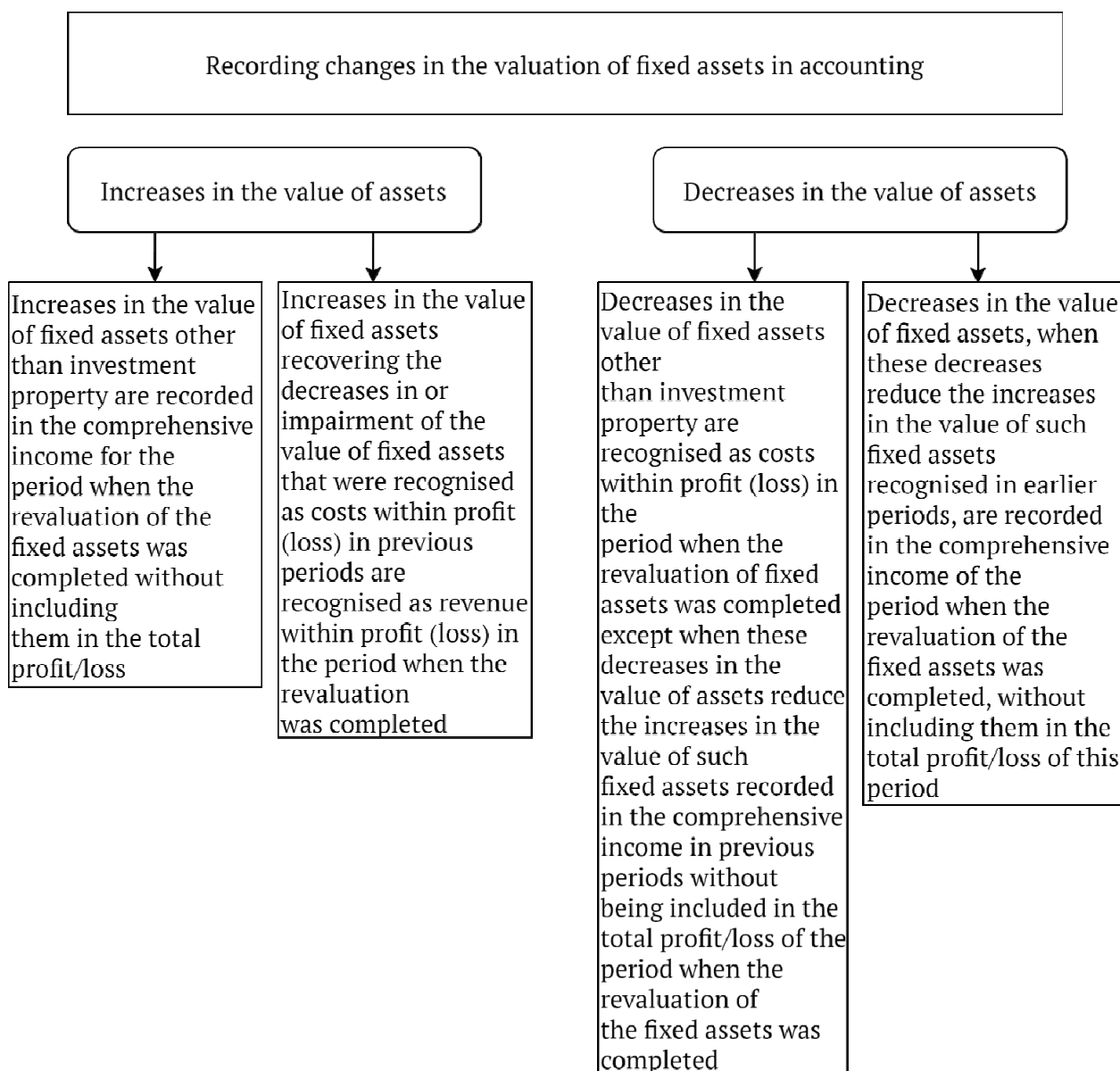


Fig. 6. Information on changes in the value of fixed asset items

increases in the value of the fixed asset is adjusted by the difference from its historical cost, and the adjustment amount is included in the comprehensive income. If the carrying value of a fixed asset item decreases to zero, the decrease in the amount of the estimated liabilities is included in the comprehensive income as profit.

When making capital investments related to the improvement or restoration of a fixed asset item, the historical cost of the item may be increased as of the date of completion of the works.

FSBU 6/2020 “Fixed Assets” requires determining a limit value for assets characterised by the features of those fixed assets. This limit is determined based on the materiality of information about these assets. However, the standard does not contain any instructions on the determination of the monetary value of the value limit. FSBU 6/2020 “Fixed Assets” defines a general approach for corporations to determine low-value assets that have features of fixed assets, but which may not be accounted for as fixed assets: items are considered as low-value based

on the materiality of information about them. The cost of the acquisition and construction of such assets is recognised as the cost in the period in which they were made. FSBU 6/2020 “Fixed Assets” ensures proper control over the availability and flow of low-value assets. This task is within the responsibility of the production units of the corporation since low-value assets do not have a monetary value and are not recorded in ledger accounts. According to the recommendation R-126 / 2021 KpI “Value Limit of Fixed Assets”: “the organisation can conduct control in the manner determined independently depending on the goals and objectives of this control, including without the participation of the accounting service.”

The elements of the accounting policy that describe the procedure for the depreciation of fixed asset items are shown in Fig. 7.

Depreciation elements (useful life, salvage value, and method of depreciation) are approved when an item is recognised in the accounting records. These elements can be revised (Fig. 8).

Changes in the estimated value are recorded in the accounting records. Depreciation of items accrued in previous periods is not recalculated and the carrying value is distributed to the remaining new useful life using the chosen depreciation method. The depreciation start date due to a change in the useful life of the item is established in the accounting policy

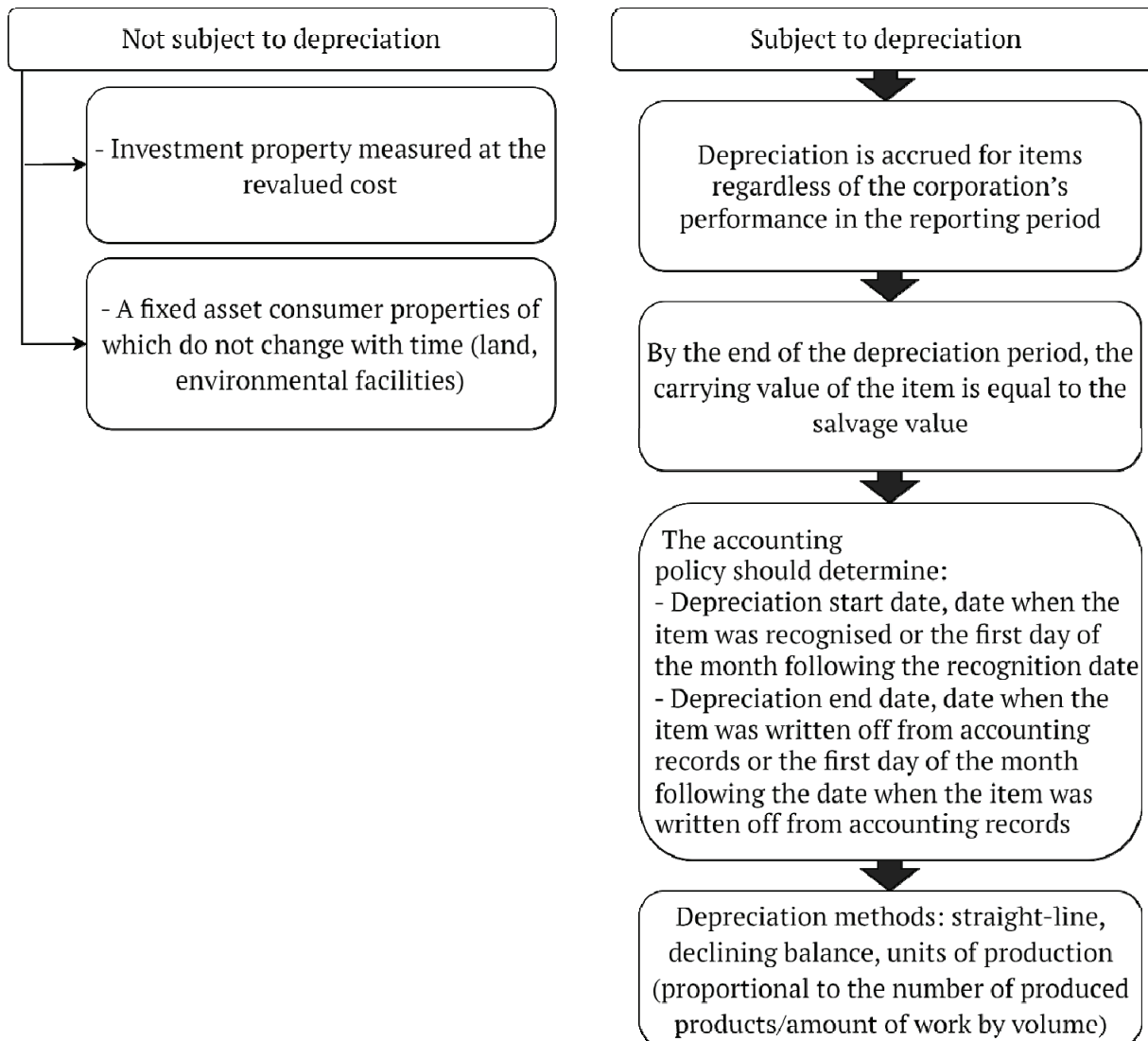


Fig. 7. Depreciation policy of a corporation

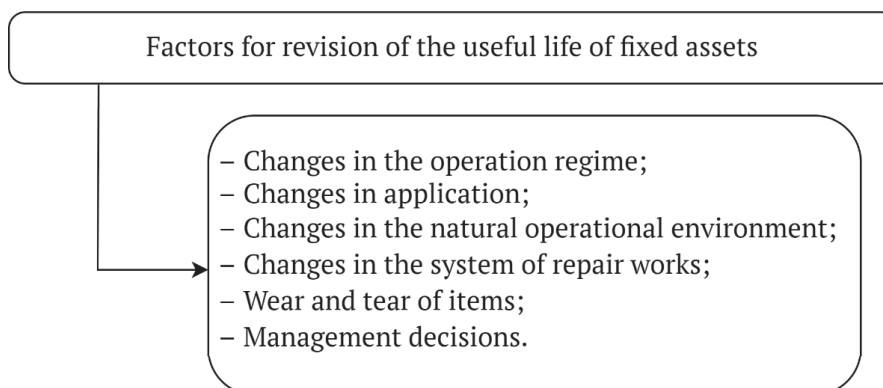


Fig. 8. Conditions for changing the useful lives of fixed asset items

Table 2

*The content of the corporation's bylaw with regard to the development of the accounting policy*

Key provisions	Responsible units
Meets the conditions for recognition	Production, marketing units (tangible form, used during the production and sale of products, used for environmental protection, can be provided for a fee for temporary use, used for a period exceeding 12 months, provides for the economic benefits of the corporation)
Establishes a limit value for fixed asset items	Production units of the corporation
Provides a definition of the inventory item	Production subdivisions of the corporation
Provides a definition of the group of fixed asset items	Production units of the corporation
Determines the value of the estimated liabilities for future dismantling and disposal of the item, and remediation of the environment	Production and marketing units of the corporation
Determines the salvage value of fixed asset items	Production and marketing units of the corporation
Determines the historical cost of fixed asset items	Economic units of the corporation
Determines the revalued cost of fixed asset items	Production, marketing, and economic units of the corporation
Determines the useful life of fixed asset item	Production and marketing units of the corporation
Determines the methods of depreciation of fixed asset items	Production and marketing units of the corporation
Sale of fixed assets items	Marketing units of the corporation
Write-down of fixed assets items	Production units of the corporation

of a corporation. It is advisable to record changes in the useful life from the beginning of the reporting year in which the change occurred. If the change in the useful life is due to the transfer of the item into an aggressive environment, adoption of restrictive regulatory documents, or a management decision to update fixed assets, depreciation may be accrued from the first day of the month following the month in which the event occurred. Key data on the fixed assets item: unit, type of activity, historical value, depreciation elements, and others,

are systematised in the accounting register (inventory cards, etc.).

Significant changes in the principles and rules for the accounting of fixed assets by corporations require changes in the accounting policy of a corporation. It is advisable by the order of the manager to form a working group, comprised of specialists from the corporation's units responsible for the development and control of the implementation of the bylaw related to the accounting policy. The main provisions of the bylaw in terms of fixed assets are presented in Table 2.

The working group should be headed by an employee from the economic unit of the corporation, to whom the responsible units send documents that are necessary for the development of the accounting policy (technical upgrading, modernisation, and reconstruction plans, budgets, certificates of acceptance and transfer, completion certificates, calculations of estimated liabilities, salvage value, and recoverable amount of fixed asset items, and other documents). The working group ensures ongoing control over the use and flow of the corporation's fixed assets, in particular, they identify unused productive capacities, downtime, and other factors that cause the risk of impairment and loss of assets. We find it a promising area of development of corporate accounting to use the standards of the economic entity (corporate standards) outlined in the Federal Law "On Accounting", which determine the procedure for the systematisation and disclosure of information on individual accounting items and elements of corporate reporting.

### **Conclusions**

The conducted study allowed us to conclude that the accounting policy needs to be developed with the participation of various specialists of a corporation. The decision of the management of a corporation with regard to the acquisition (construction or other receipt) of fixed assets should be accompanied by the fulfilment of the conditions for the recognition of fixed asset items, the most important of which is the provision of economic benefits (revenue) during the useful life of the item. In the accounting of the corporation, earnings of the corporation are converted into a form of revenue provided by the production and sale of products, performance of works and provision

of services by the units of the corporation. The productive consumption of assets entails expenses related to depreciation, repairs, maintenance of fixed assets, etc. The most significant type of expense is depreciation, which is a constant value, accrued regardless of the corporation's performance in the reporting period. Its accrual is not suspended during downtime or termination of the use of fixed assets. The methodology for the distribution of fixed costs outlined in International Standard (IAS) 2 "Inventories" is of particular interest. According to this methodology, if the actual production capacity of the equipment deviates from the normal production capacity, the fixed (indirect) costs should be distributed between the production costs and other expenses. In our opinion, this method of recording expenses characterises and allows evaluating the activities of marketing units (lack of sales, supply, and other reasons), production units (irregular maintenance, exceeding repair time, and other reasons), and other units of the corporation that provide for the use of fixed assets. Changes in the technical, market, economic, and legal conditions for the corporation's activities, the deterioration of the economic efficiency of fixed assets entail the impairment of assets and the loss of equity by the corporation. Fulfilment of the provisions of the accounting policy, its timely adjustment, identification of the causes and culprits of the decreasing or lacking economic benefit will ensure the sustainability of the corporation's activities.

### **Conflict of Interest**

The authors declare the absence of obvious and potential conflicts of interest related to the publication of this article.

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## Новации в учете основных средств

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**Предмет.** Основные средства обеспечивают осуществление различных видов деятельности и составляют существенную часть активов корпораций. Рост и совершенствование основных средств характеризуют количественное и качественное развитие технической вооруженности, обеспечивают устойчивую деятельность корпорации.

**Цели.** Вызовы международной и рыночной экономики обуславливают изменение требований к формированию и раскрытию информации об объектах бухгалтерского учета. Актуальными выступают вопросы признания, типологии, оценки, отражения фактов хозяйственной жизни, характеризующие движение основных средств.

**Методология.** Проблемы учета основных средств изучаются многими отечественными и зарубежными экономистами. Значительное количество работ теоретического и дискуссионного характера свидетельствует о необходимости новых подходов при формировании учетной политики в части методов учета основных средств. Использование положений Федеральных стандартов бухгалтерского учета ФСБУ 6/2020 «Основные средства», ФСБУ 26/2026 «Капитальные вложения», Международных стандартов финансовой отчетности, разработка способов учета корпорацией самостоятельно вызывают необходимость формирования и раскрытия в учетной политике профессионального суждения лиц, ответственных за формирование и раскрытие информации.

**Результаты и обсуждение.** Признание объекта основных средств в бухгалтерском учете предполагает привлечение специалистов, подтверждающих возможность использования объекта в ходе обычной деятельности в течение периода, превышающего 12 месяцев, а также способность обеспечивать экономические выгоды. Состав специалистов и документы, формируемые корпорацией для подтверждения условий признания объектов основных средств, устанавливаются локальным актом. Особое значение при признании объекта основных средств имеет определение инвентарного объекта, осуществляемое подразделениями, обеспечивающими способность объекта приносить экономические выгоды, а также объединение объектов в группы. На основании выполнения условий признания объектов основных средств бухгалтер формирует первоначальную стоимость объектов. Надежность финансовой отчетности обеспечивает применение в учете переоцененной стоимости объектов основных средств, применение которой предполагает использование международных стандартов финансовой отчетности (IFRS) 13 «Оценка справедливой стоимости» и (IAS) 36 «Обесценение активов». При наличии активов, отвечающих условиям признания, но имеющих стоимость ниже установленного корпорацией лимита, контроль наличия и движения активов также регулируется локальным актом.

**Выводы.** Выводы и результаты исследования могут быть использованы при разработке корпорациями учетной политики в части систематизации и раскрытия информации об объектах основных средств.

**Ключевые слова:** признание, оценка, переоценка, амортизация, выбытие объектов основных средств.

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