



DIRECTIONS OF DEVELOPMENT OF MODERN ACCOUNTING

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Abstract: Responsibility for the economical use of economic resources increases when the organizational structure encourages the company to work effectively in order to avoid bankruptcy or liquidation. Working in the conditions of the market and competition, the owner is forced to constantly analyze the profitability of the acquisition and production of various types of funds, to measure the costs caused by underutilization of production facilities and profit from their additional operation, etc. In the new conditions, enterprises have an increasing need to use accounting more actively to control and improve their work.

Key words: Accounting, standards, control of production costs, sales zones, new technological solutions, independent financial and management accounting, economic activity of enterprises, fixed assets.

Accounting not only reflects economic activity, but also affects it as part of the management process, it provides important information that allows you to monitor the current activities of the enterprise; plan strategy and tactics; optimally use resources; measure and evaluate the results of activities; eliminate subjectivity in decision-making.

Accounting is the most important means of systematic control over the safety of material assets, cash, for the correct use and identification of additional reserves for cost reduction.

In a market economy, the role of accounting specialists is increasing. An accountant should contribute to the effective management of the economy, be able to quickly and accurately navigate economic activities, understand the market situation and its trends.

Each business transaction is reflected in accounting documents. All together they make up a kind of chronicle of the activities of any organization.

Financial accounting should mainly provide for obtaining information necessary for the preparation of accounting (financial) statements, and be carried out in accordance with legislation, domestic standards and other regulatory documents.

Management accounting is designed to provide internal information necessary for production management and decision-making by management for the near and long term, calculation and control of production costs, determination of financial results from the sale of products for all selected positions (sales zones, new technological solutions).

When developing an in-house accounting, reporting and control system, it is necessary to fully use the domestic experience of organizing operational accounting and analysis of economic activity, as well as the experience of organizing management accounting in foreign countries.

Singling out as independent financial and management accounting will obviously require the introduction of a two-row system of accounts: balance sheets used in financial

accounting to compile a balance sheet, and operational accounts used in management accounting. These changes will make it possible to determine the financial result of the organization's activities by various methods.

The regulation on accounting and reporting permits the use of the accrual method in the sale of products (it can be considered sold at the time of shipment and presentation of payment documents), however, due to the insufficient solvency of many buyers, suppliers of products do not risk switching to this method and continue to use the cash method of accounting for sales.

With insufficient stability of economic relations between organizations, many of them are forced to create significant excess production stocks, which significantly complicates the assessment of the remaining production stocks at the beginning and end of the reporting period, and consequently, the assessment of spent material resources.

It is also necessary to take into account the fact that under the current tax system, some organizations deliberately distort accounting data that affect the size of sales, profits, and, consequently, taxes. In such organizations, the adaptation of accounting and reporting to international standards becomes especially problematic.

The production and economic activity of enterprises is ensured not only through the use of material, labor and financial resources, but also at the expense of fixed assets-labor tools and material conditions of the labor process.

Means of labor - machine tools, working machines, transfer devices, tools, material conditions of the labor process - industrial buildings, vehicles and others.

A distinctive feature of fixed assets is their repeated use in the production process, preservation of the original appearance (shape) for a long period. Under the influence of the production process and the external environment, they wear out gradually and transfer their initial cost to production costs during their normative service life by calculating depreciation according to established norms.

The regulation consists of eight sections, which establish the methodological basis for the formation of information about fixed assets in accounting, namely:

- classification of objects related to fixed assets;
- depreciation procedure
- valuation of fixed assets;
- recovery accounting procedure
- rental rules;
- disposal procedure;
- mandatory list of information to be disclosed in accounting statements.

Classification of fixed assets. In accordance with the Position of the main object is characterized by the following qualities:

- is a material part of the organization's property;
- it is used as a means of labor in the production of products, the performance of works and the provision of services or for the management of the organization and is not intended for sale;
- its use is intended to generate income.

When the lessee organization carries out capital works on leased fixed assets, if this is provided for by the lease agreement, the costs upon completion of these works are credited to its own fixed assets. The terms of the contracts may not provide for the acceptance of



additional costs by the owner at the end of the lease agreement, in this case, the under-amortized part of the cost of these objects will be attributed by the lessee organization to losses in accordance with the procedure established for the write-off of fixed assets.

For the purposes of accounting for fixed assets and their depreciation, the Regulation introduced the concept of “useful life of fixed assets” instead of the previously existing indicator “normative service life of fixed assets”.

The useful life is determined, as a rule, by the period of time during which this type of fixed assets is able to generate income. For individual groups of fixed assets, it is determined by the number of products or the amount of work expected from their use. However, this does not mean that the previous indicator has become invalid and should not be applied. It will be used by organizations when determining the standard service life of fixed assets by the state, as is the case at present.

The regulation defines a unit of fixed assets as an inventory object, which includes an object with all devices and accessories designed to perform certain independent functions, or a separate complex of structurally articulated objects that represent a single whole and designed to perform certain work. A complex of structurally articulated objects of the same or different purposes, having common fixtures and accessories, common management, mounted on the same foundation, as a result of which each item included in the complex can perform its functions only as part of the complex, and not independently.

If an object consists of different parts having different useful lives, then each such part of the object should be accounted for as an independent inventory item of fixed assets.

The main objectives of the accounting of fixed assets are the correct documentation and timely reflection in the accounting registers of the receipt of fixed assets, their internal movement and disposal; correct calculation and accounting of the amount of depreciation of fixed assets; accurate determination of the results of the liquidation of fixed assets; control over the costs of repair of fixed assets, their safety and efficiency of use; control over the safety and availability of fixed assets at the places of use; control over the rational expenditure of funds for the reconstruction and modernization of fixed assets; control over the efficiency of the use of working machines, equipment, production areas, vehicles and other fixed assets.

To organize the accounting of fixed assets that meets the above tasks, it is important to have a scientifically based classification of fixed assets; the establishment of principles for the evaluation of fixed assets; the establishment of a unit of accounting for fixed assets; the choice of forms of primary documents and accounting registers.

Accounting policy is the organization's choice of accounting options and evaluation of the accounting object, for which variation is allowed, as well as the form, technique of conducting and organizing accounting based on established assumptions, requirements and features of its activities (organizational, technological, number and qualifications of accounting personnel, the level of technical illumination of accounting workers, etc.).

Methods of accounting include methods of grouping and evaluating factors of economic activity, repayment of the value of assets, methods of organizing document management, inventory, methods of applying accounting accounts, accounting register systems, information processing and other relevant methods, methods and techniques.

The accounting policy of an enterprise is formed by its head and is subject to registration by the appropriate organizational and administrative documentation (order, order, etc.) of the organization.



Fixed assets include labor tools, fixtures, accessories and appliances, fencing, as well as the foundation on which the inventory object is mounted. For vehicles - each object of vehicles with the inclusion of related devices and accessories.

By instrument and inventory - each item that has an independent meaning and is not an integral part of any inventory object.

The internal movement of fixed assets from one workshop (production, department, site) to another, as well as their transfer from stock (from warehouse) into operation, issue an invoice for the internal movement of fixed assets. It must contain the surnames, first names, patronymics and positions of the deliverer and recipient, the basis for the movement of fixed assets, the name, inventory number and a brief description of the technical condition of the object; signatures of the deliverer and recipient and some other data. The invoice is issued in two copies by an employee of the shop (department)- deliverer. The first copy is transferred to the accounting department for recording in the inventory card, and the second remains with the deliverer to mark the disposal of the corresponding object in the inventory list of fixed assets.

The reasons for the disposal of fixed assets from the enterprise may be:

- the liquidation of the inventory object completely during disassembly or dismantling due to dilapidation and wear, as well as destruction in natural disasters;
- liquidation of a part of an inventory object in connection with rebuilding, re-equipment, modernization; transfer of fixed assets to other enterprises; shortage of fixed assets.

Operations for the liquidation of all fixed assets, except motor vehicles, are executed by an act on the liquidation of fixed assets, and the write-off of a truck or passenger car, trailer or semi-trailer - by an act on the liquidation of motor vehicles.

The acts of liquidation of fixed assets indicate the technical condition and the reason for the liquidation of the object, the initial cost, the amount of depreciation, liquidation costs, the cost of tangible assets (spare parts, scrap metal) received from the liquidation of the object (proceeds from liquidation), the result of liquidation, excess of revenue over liquidation costs or expenses over the amount of revenue.

Analytical accounting of fixed assets. The main register of analytical accounting of fixed assets are inventory cards, the content and form of which depend on the type of fixed assets.

In organizations with a small number of fixed assets, object-by-object accounting can be organized in the inventory book of fixed assets. Entries in the book are made by classification groups (types) of fixed assets and by their locations.

In order to control the safety of inventory items, they are registered in the inventory of inventory cards for the accounting of fixed assets, indicating in them the card number, the inventory number of the object and its name. Organizations that take into account fixed assets in the inventory book do not make an inventory.

In accounting, inventory cards are formed into an inventory card file, built taking into account classification groups by types of fixed assets.

The purpose of reforming the accounting system is to bring the national accounting system in line with international financial reporting standards and the requirements of a market economy.



Achieving this goal will mean the possibility of forming an information system for effective management both within the enterprise and for external users, primarily investors interested in the results of the enterprise's activities. Conditions will be created for the formation by business entities of reliable and useful information about their financial situation, the results of their activities, ensuring the reliability of accounting statements as the most important source of information for making management decisions by a wide range of interested users.

From the point of view of international standards, the most important issue in the organization of fixed assets accounting is the determination of the economic efficiency of the use of fixed assets. This task is also in the Russian accounting, but it is impossible to say with full confidence that it is a priority. Control over the safety and availability of fixed assets at the places of their use and proper documentation of the suspension of fixed assets for registration often comes to the fore.

Such a problem, in particular, is in the confectionery shop. The above economic analysis of the use of fixed assets in production and economic activities has shown that fixed assets are used inefficiently. The reason for this is a large number of fixed assets that do not meet the requirements of working in new conditions. The write-off and liquidation of these fixed assets is problematic, as it requires significant financial costs.

The role of fixed assets in the production process, the peculiarities of their reproduction in the conditions of transition to a market economy determine special requirements for information on the availability, movement, condition and use of fixed assets.

The market management system requires more operational and comprehensive information on fixed assets. Accounting should be built in such a way that it is possible to obtain not only reporting data, but any information that is needed. This information is primarily necessary for internal accounting and control.

Work on improving the accounting of fixed assets at the enterprise under study should be carried out in several directions.

Accounting of fixed assets in the confectionery shop is carried out with partial use of computer technology. Such a complex area of work as the creation of a database of fixed assets by their classification groups, by inventory numbers, by their affiliation (by place of use), depreciation of fixed assets is carried out by machine. This allows you to quickly and most fully obtain the necessary information on fixed assets.

The next direction of work on improving the accounting of fixed assets is to improve the existing methodology of accounting for fixed assets, which is caused by a number of reasons.

Due to the emergence of fundamentally new types of equipment and types of technologies, clarification is required, bringing into line with the needs of the structure of fixed assets, their classification.

The use of free (contractual) prices for fixed assets implies the improvement of accounting.

In accordance with these "Guidelines ..." in the confectionery shop, a decision was made on the procedure for calculating depreciation of fixed assets listed on the company's balance sheet.

The method of accrual of depreciation deductions is adopted as a basis - the linear method. It will be applied to a group of homogeneous fixed assets during its entire useful life.



This method of depreciation of fixed assets is included in the accounting policy of the enterprise.

To fulfill the tasks facing the accounting of fixed assets in the enterprise, a sufficiently rational document management system has been developed. For 2009, the schedules of the document management system were approved and the persons responsible for the safety and movement of fixed assets were identified.

The next direction of work on improving the accounting of fixed assets is that the data in accounting and reporting should reflect the actual movement of fixed assets, the accrual of their depreciation.

A distinctive feature of the accounting of fixed assets in the confectionery shop is that in addition to reporting on fixed assets intended for external users, the company has made an attempt and quite successful in compiling analytical accounting for the movement of fixed assets for internal use. This allows the director of the enterprise to make more economically sound decisions in the management of fixed assets.

Thus, constant work on improving the accounting of fixed assets in the confectionery shop will contribute to the effective operation of fixed assets, their safety and proper use will be constantly monitored. The costs of acquiring the operation of fixed assets during the useful life will be correctly distributed, thus determining their impact on the financial results of the enterprise.

All this work will bring us much closer to the goal of reforming the accounting system. The accounting reform will be linked to the main international standards that reflect the peculiarities of the market economy, have international recognition, and are characterized by relatively less complexity compared to national already known standards. International accounting standards are open for subsequent changes due to the possibility of influencing their formation through participation in the work of relevant organizations.

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