

МЕТОДОЛОГИЧЕСКИЕ АСПЕКТЫ ОЦЕНКИ ОСНОВНЫХ СРЕДСТВ В ПЕРИОД ЦИФРОВОЙ ЭКОНОМИКИ

Рихсимбаев Одилжон Кабилджонович,

*к.э.н., доцент, Ташкентский государственный экономический университет
г.Ташкент, Узбекистан*

Аннотация. В данной статье изучены особенности проведения оценки основных средств, раскрыта сущность денежного выражения стоимости основных фондов - необходимая для определения их общего объема, динамики, структуры или величины стоимости, переносимая на стоимость готовой продукции.

Ключевые слова: цифровизация, оценка, основные средства, бухгалтерский учёт, остаточная стоимость, сумма.

Annotation. This article examines the features of the assessment of fixed assets, reveals the essence of the monetary expression of the value of fixed assets - necessary to determine their total volume, dynamics, structure or value, transferred to the cost of finished products.

Key words: digitalization, valuation, fixed assets, accounting, residual value, amount.

According to the definition, items or objects of material content with a useful life exceeding 12 months or they are consumed in an operating cycle exceeding 12 months are objects of fixed assets. These assets are used in the production of products, when performing work and providing services, either for the management needs of the organization, or to provide the organization for a fee for temporary possession and use or for temporary use, the ability to have the ability to bring economic benefits (income) to it in the future. [2]

The accounting regulations of the Republic of Uzbekistan (NSBU No. 5) "Fixed assets" establish the methodological basis in accounting for the formation of information about the organization's fixed assets, which are in the organization by right of ownership, economic management, and operational management.

Fixed assets are tangible assets that an enterprise contains for the purpose of using them in the process of producing products, performing work or providing services, or for carrying out administrative and socio-cultural functions for a long time when conducting business activities. [4]

If one object, in the purpose of a fixed asset, has several parts with different useful lives, each part of the object is taken into account as an independent inventory item. Taking into account the procedure for accounting for an asset (as part of a single inventory item of fixed assets or as a separate independent object), the following criteria are analyzed:

- the order of operation of the asset (the predominant use of fixed assets at one facility or transfers between facilities are planned);
- the procedure for restoring the asset (repair or modernization of the asset is carried out with the aim of restoring the fixed asset item of which it is a part, or there is separate technical documentation for the repair);
- the procedure for dismantling an asset in the event of its subsequent installation on other objects (with or without damage to the main object);
- the need to maintain separate technical records of such assets (the absence or presence of such records);
- other criteria that determine the accounting procedure for an asset - as part of a single complex or separate independent inventory item.

A necessary condition for the correct establishment of an account of fixed assets is uniformity in the system of their assessment in all enterprises, regardless of the form of ownership.

It is important to correctly assess the availability of fixed assets in accounting and reporting in order to obtain reliable information about the movement of objects.

The monetary expression of the value of fixed assets is necessary to determine their total volume, dynamics, structure or value, transferred to the cost of finished products, and the same for calculating the economic efficiency of investments is an assessment of fixed assets.

Fixed assets are assessed at initial, replacement and residual values.

The amount of actual construction or acquisition costs incurred, including non-refundable taxes and fees paid, delivery, erection, installation, commissioning costs, interest on credit extended during the construction period and any other costs directly related to bringing the asset into working condition for its intended use, with the exception of value added tax and other refundable taxes, is the original (historical) cost of fixed assets [1].

As a rule, in accounting, fixed assets are reflected at historical cost, it is formed for objects both manufactured at the enterprise itself, as well as purchased for a fee from other organizations and persons (based on the actual costs of constructing or acquiring these objects, including expenses for delivery, installation, installation);

contributed by the founders on account of their contributions to the authorized capital (fund) (by agreement of the parties); received from other organizations and persons free of charge, as well as unaccounted for fixed assets (at market value as of the date of capitalization); acquired under contracts providing for the fulfillment of obligations (payment) not in cash (at the cost of values transferred or to be transferred by the organization, which is established on the basis of the price at which in comparable circumstances the organization usually determines the cost of similar values).

The initial cost is used to predetermine the depreciation rate, the amount of depreciation charges, profit, and profitability of enterprise assets. The initial cost is determined depending on the method of receipt.

Cases are allowed in which the initial value of fixed assets is converted, at which the objects were accepted for accounting. Such transformations can occur by means of: completion, additional equipment, reconstruction, modernization or partial liquidation and as a result of revaluation of fixed assets.

Fixed assets may be revalued and acquire replacement value depending on changes in conditions of use, or the impact of external factors, in particular inflation

The cost of fixed assets under modern conditions, with modern prices and technology, which must be paid in the event of the acquisition of the same or similar assets, is also the cost at which fixed assets are valued after revaluation is called replacement cost.

The replacement cost of fixed assets is the cost of reproduction of fixed assets at modern prices and in modern conditions for the production of such objects.

At the end of the reporting year, no more than once a year, enterprises may revalue, in whole or in part, fixed assets at replacement cost by indexation, using a deflator index, or direct recalculation using documents confirming the market price.

Residual value means an estimated value, defined as the difference between the original (replacement) cost and the amount of accrued depreciation.

Residual value represents the amount of the under-depreciated part of the cost of fixed assets.

In the balance sheet, fixed assets are reflected at their residual value, which is why it is also called balance sheet value [3].

The cost at which an element of assets is reflected in the balance sheet and equal to its original cost minus accumulated depreciation is interpreted as the book value.

References:

1. Lytneva N.A., L.I. Malyavkina, T.V. Fedorov. Accounting: Textbook/ - 2nd ed., revised. and additional - M.: ID FORUM: NIC INFRA-M, 2015. - 512 p.
2. Nikandrova L.K., Akatva M.D. Financial Accounting: Textbook. - M.: INFRA-M, 2015. - 277 p.
3. Myaklina A.F., Baranova N.S. International practice of accounting for income and expenses // Current issues of improving the system of accounting, analysis and audit in organizations, materials of the International Scientific Practical Conference. 2014. pp. 132-139.
4. <https://lex.uz/acts/555806>.