

IMPROVING THE ACCOUNT OF FIXED ASSETS ACCORDING TO INTERNATIONAL STANDARDS

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Abstract : In the article financial of the report and accounting account international standards based on main tools account management , recognition , evaluation , re evaluation and financial in reports reflection carry on arrangements open given _

Key words : financial report , accounting account , international standards , basic tool , revaluation.

Any _ work release of the process basis a person work organize that 's enough his activity for necessary a must as work tools and objects existence mean holds. Work release in the process enterprise employees work weapons using work to subjects effect reach , they are different kind of ready to the product they turn . Labor means (mechanisms , buildings , equipment , structures and others) and work objects of the enterprise main assets calculated value in the form of expressed work release tools organize does _ of the enterprise material base work tools and work objects organize enough , they work release tools will be combined . Labor means - the main of funds material composition . Main tools work release in the process repeatedly participation that 's enough with together own natural to form have being their _ value gradually , in parts being work issued to products spends _

Main tools according to different in sources differently thoughts given . We are research as a result their one how many cause we passed *Main tools* - this the following to criteria answer giving material assets are : (a) products work release or delivered give , or services show or another to the parties for rent to give or administrative purposes use for stored ; and (b) one from the period more than lifetime during use expected .[1]¹

MHXS No. 5 (Financial of the report international standard) basically long term assets are _ report from the era after ten two from the moon more time during recovery pending amounts own into received assets²

Russian Federation Tax to the Codex basically Main tools work release and work release for work tool as from 12 months of use more than use to the deadline have has been of property one is part of³

Main tools long term assets are _ company ownership who does and own in the activity income get for which uses long term material features . One year inside main tools consumption to do or cash to money rotate not expected Main tools capital , main tools also known as _ They are usually of the company in the balance sheet current of assets below is displayed . This assets in the normal operation of the

¹ MHXS 16 "Fixed assets"

² MFHS 5 "Non-current assets held for sale and discontinued operations"

³ https://www.consultant.ru/document/cons_doc_LAW_19671/

enterprise again sell for not but _ product work release or service display in order to company by is stored .⁴

16 - MHXS to "Fixed assets". basically a social valuation of tools **initial value model** according to or **again evaluation model** is recognized by _

Active from being recognized as then , main tool object accumulated wear out and from depreciation accumulated damages deducted without **initial value according to** account taken it is necessary

Active from being recognized as then , true value reliable way assessment possible has been main tool object next accumulated wear out and accumulated after impairment damages discounted without , re evaluation dated truthful the value reflection which makes again **evaluated in value account** taken it is necessary Report period At the end of balance value his truthful from the value important indistinguishable for again evaluation enough level regularly done increase it is necessary

No. 5 to BHMS according to (§ 4) a, tangible assets that simultaneously meet the following criteria are included in the composition of social assets:

a) term of service more than one year;

b) items whose value for one unit (set) is more than fifty times the minimum monthly wage established in the Republic of Uzbekistan (at the time of purchase).

The head of the enterprise has the right to set the minimum value limit for items to be included in fixed assets in the reporting year.

No. 5 to BHMS according to (§ 3 , clause 3a, clause 6) material assets main tools recognition as _ for they are above given of criteria except again in the sheep response to the conditions as well to give should :

- service term during to the enterprise income to bring guarantee existence _
- value sure to define possibility _

Material assets main tools to the composition in input them useful service the term designation important role plays _

16 BHXS provides for the use of fixed value types in the assessment of fixed assets.

The initial cost is the estimated cost of the fixed assets, which includes the purchase price, as well as transportation, installation, assembly, training, travel, customs costs and value added tax. . Fixed assets are accounted for at this value during the entire service life of the enterprise.

Recovered value **is** the value of fixed assets after revaluation, expansion, reconstruction and modernization. This value is temporary and remains the initial

⁴ https://en.wikipedia.org/wiki/Basic_tools

value after the added costs and revaluation results are included in the value of fixed assets.

Residual value is the difference between the initial cost of fixed assets and the amount of accumulated depreciation. This value **balance** also called the **value** because exactly that's it in value main tools of the enterprise in the balance sheet reflection will be delivered .

Selling value - this main of means sell on time vendor and buy receiver in the middle agreed upon contractual value .

Usage value - From the asset constant use and his use term At the end of him disposition from doing pending approximate future money of streams current value.

It's fair value is _ measure on the date market participants between in order in the deal asset sell for removable or obligation submit for payable price _

Returnable value is two from value big : sell expenses minus thrown away fair value and use value.

Useful service term when you say main of the tool enterprise by defined use term is understood . This is the deadline in years or in months expressed , his usefulness work developed product (done work , service) volume with is measured . Useful service term during main tools their own value complete cover and to the enterprise addition income to bring it is necessary Useful service The term is usually the main one of the tool technical in documents shown will be Such documents there is when not main of means useful service term acceptance to do commission by or enterprise leader command with approved account in politics sure determination need _

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