

ACCOUNTING OF ENTERPRISES' ASSETS WHICH ARE IN THE TERRITORY OF ACTIVE COMBAT ACTIONS

Introduction of the issue. In connection with the hostilities that have been ongoing on the territory of Ukraine since 2014, and especially with the beginning of the full-scale invasion, many temporarily occupied territories have appeared, where many enterprises are trying to continue their operation in one way or another.

The aim of the research is to determine the specifics of the process of asset accounting at enterprises located in military territories where active hostilities are taking place.

The activity of the enterprise in the conditions of martial law (force majeure conditions) is significantly complicated, sometimes even impossible. However, an operating enterprise that continues to function due to martial law must adhere to the established processes, norms and rules of its activity. One of these processes is the asset accounting process. Under normal business conditions, asset accounting is a planned process. Under conditions of martial law or a state of emergency, the accounting of the company's assets becomes a process that directly depends on the activity of conducting military operations. That is, if military actions caused a number of damages on the territory of the enterprise, then after the cessation of hostilities and before the resumption of operation of the enterprise, the process of inventorying or accounting of assets is mandatory, in order to find out the losses (destruction of premises, destruction of equipment and property). According to the conclusion of the inventory commission, the head of the enterprise makes decisions about the operation of the enterprise itself and ways to restore the material base. [1][2].

Given the circumstances of the state of war in the country, the Ministry of Finance has implemented a certain algorithm of actions regarding inventory processes at enterprises:

- The inventory is a mandatory process that occurs on the 1st of the following month, which occurs after the month when losses were caused to the enterprise and necessarily when the employees are safely at the enterprise;
- The manager issues an order to set the date and duration of the inventory, and also agrees on the composition of the inventory commission (the commission must include: chief accountant, materially responsible person, specialized specialist);
- Based on the results of the inventory, the commission draws up inventory documents and enters data into the accounts receivable report;
- On the basis of inventory documents, the manager makes a decision on liquidation of the consequences of damage (write-off, restoration of premises and equipment).
- If, according to the results of the inventory, it was found that the property is damaged, then: depending on the degree of damage, the enterprise decides to write off the property or reduce its usefulness (this procedure should

be carried out taking into account the future plans of the enterprise for this or that property).

- If according to the results of the inventory it was found that the property was destroyed, then: in the case of sale, liquidation, free transfer or other reasons that directly indicate that the fixed asset is not recognized as an asset, then the destroyed asset is written off from the balance sheet. Property that does not meet the characteristics of an asset can be written off by the enterprise according to the order of its manager. Determining the perpetrators of the destruction of property will lead to the display of receivables and, accordingly, income in the reporting period for the amount of damage caused to the enterprise. In general, total amounts of shortages or losses are primarily reflected in off-balance sheet accounts.

- If, according to the results of the inventory, it was found that the information about the property is unknown, then: after the assessments, the company chooses to write off the property or its final depreciation. [3]

According to the rules of accounting, the estimated value of the lost property and correspondingly received losses will be reflected as part of the expenses (even taking into account that the enterprise was in the temporarily occupied territory). In turn, this same value will affect the reduction of the subject of corporate income tax for the corresponding reporting period. [4]

Display of surpluses as a result of inventory results in accounting:

- Surplus fixed assets – D 10 C 424; (D – debit, C – credit)
- Excess of low-value non-current assets – D 112 C 424;
- Excess production stocks – D 20 C 719;
- An excess of low-value perishable items – D 22 C 719;
- Excess cash in the cash register – D 30 C 718;

Display of the lack of a fixed asset due to the results of the inventory in the accounting:

- Depreciation of the amount of depreciation – D 131 C 10;
- Write-off for costs of residual value – D 947 C 10;
- Adjustment of tax credit – D 644 C 641;
- The adjusted tax credit was written off – D 947 C 644;
- Display of the amount of losses off the balance sheet – D 072 C -;
- The guilty party was established and the amount of damages was displayed - D – C 072;

Display of cash shortages as a result of inventory results in accounting:

- The lack of cash for expenses was written off – D 947 C 30;
- Debt of the guilty party is shown – D 375 C 716;

Display of cash shortages as a result of inventory results in accounting:

- The cost of lost powers of attorney was written off as expenses – D 947 C 209;
- Adjusting the tax credit and writing it off for expenses – D 947 C 641;
- The cost of forms that are missing is written off – D - C 08;

Reflecting the shortage of goods within the limits of the norms of natural loss due to the results of the inventory in the accounting:

- The reflected shortage of goods (for example, fuel) within the norms of natural loss – D 39 C 203;
- A shortage of goods (for example, fuel) within the limits of natural loss norms is written off – D 947 C 39;

- Expenses for the financial result were written off – D 791 C 947;

Reflecting the lack of goods in excess of the natural loss rate as a result of inventory results in accounting:

- The reflected shortage of goods (for example, fuel) exceeding the norm of natural loss – D 947 C 203;
- Adjustment of tax credit – D 641 C 644;
- Adjusted tax credit for expenses was written off – D 947 C 64;
- The amount of direct losses was transferred to an off-balance sheet account – D 072 C -; [5]

Conclusions. Accounting is an important component of activity, without which it is impossible to control the processes of "life activity" of the enterprise. Taking into account the situation inside the country, accounting in Ukraine changed and progressed, adapting to critical moments that appeared as a result of hostilities on the territory of our state. The mentioned algorithm and the conditions for accounting of the company's property indicate logically constructed rules for the actions of authorized persons in determining the economic condition of the company through accounting registers and journals. Security will remain the main condition for accounting at enterprises located on the territory of hostilities. After providing the necessary conditions for the activity of authorized persons in accordance with the established rules, it is quite simple to determine the accounting results that will become a support for the recovery of the enterprise.

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