

Accounting and tax registration of fixed assets and its harmonization

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Research methodology. Using the systematic approach, the state of accounting and tax registration of the assets was investigated and their differences were defined.

Results. Current state of the regulatory and professional literature on the accounting and tax registration of the assets was analyzed. Theoretical generalization of the basic organizational and methodological approaches to the recognition of further expenses for fixed assets, amortization in the accounting and tax registration, and their convergence determination were conducted.

Novelty. Basic theoretical aspects of generalization of the organizational and methodological approaches to the recognition of assets, their amortization in the accounting and tax registration were offered, and their convergence determination were defined.

Practical significance. Fixed assets accounting procedure is complex and controversial. Disadvantages of national legislation in the accounting field create obstacles to its standardization and harmonization. However, the conducted analysis of the accounting and tax concept of assets accounting allowed to establish their significant convergence.