

UDC 657.372.12:339.9:005.52

Stupnytska T.

Ph.D., Associate Professor
 Department of Accounting and Auditing
 E-mail: t.stupnitska@gmail.com
 ORCID ID: <https://orcid.org/0000-0002-2517-2795>

Korchakovska K.

1st year applicant for Master's degree
 Department of Accounting and Auditing
 E-mail: katekorchakovskaya@gmail.com
 ORCID ID: <https://orcid.org/0009-0004-0147-4731>

Volodina O.

Assistant
 Department of Ukrainian and Foreign Philology
 E-mail: volodinaolenaonft@gmail.com
 ORCID ID: <https://orcid.org/0000-0003-0552-6733>

Tarasova O.

Ph.D, Associate Professor
 Department of Accounting and Auditing
 E-mail: tarasovaelenaonft@gmail.com
 ORCID ID: <https://orcid.org/0000-0002-4372-3677>

Vaskovska K.

PhD., Associate Professor
 Department of Accounting and Auditing
 Odesa National University of Technology
 Kanatna str., 112 Odesa, Ukraine, 65039
 E-mail: v.caterin17@gmail.com
 ORCID ID: <https://orcid.org/0000-0001-8093-170X>

NON-CURRENT ASSETS OF AN ENTERPRISE: COMPARATIVE ASPECTS OF ACCOUNTING AND ANALYSIS ACCORDING TO NATIONAL AND INTERNATIONAL STANDARDS

Effective functioning of an enterprise in modern conditions is not possible without management of non-current assets, which form the material and technological basis of the economic activity of any enterprise, which requires their high-quality accounting and analysis. Accounting for non-current assets is regulated by the Law of Ukraine «On Accounting and Financial Reporting in Ukraine», National Accounting Standards (NAS) and international financial reporting standards (IFRS). In the current conditions of integration of the national economy into the global financial space, there is an urgent need to harmonize the accounting system of Ukraine with international financial reporting standards. The article compares aspects of accounting and analysis of non-current assets according to the national and international accounting standards: the analysis of the main aspects of accounting for non-current assets according to the NAS and IFRS, the main indicators of the analysis of the efficiency of the non-current assets use, key differences between the two systems of standards have been assessed, and the main problems that arise in the process of accounting for non-current assets have been considered.

Key words: non-current assets, comparative analysis of aspects of accounting for non-current assets, indicators of analysis of the efficiency of using non-current assets, international financial reporting standards, national accounting standards.



This work is licensed under a [Creative Commons Attribution 4.0 International License](http://creativecommons.org/licenses/by/4.0/)
<http://creativecommons.org/licenses/by/4.0/>

Statement of the problem and its connection with important scientific and practical tasks. Changing of the regulatory framework for accounting and bringing it closer to the international standards is one of the key tasks of reforming the financial system of Ukraine. The implementation of International Financial Reporting Standards (IFRS) is mandatory for a number of business entities, which complicates accounting due to the need to transform financial reporting and adjust methodological approaches to the assets valuation. Different approaches to the recognition, measurement, and depreciation of non-current assets in the NAS and IFRS can lead to significant discrepancies in the financial indicators of enterpris-

es, which affects management decision-making. Thus, the analysis of the features of accounting for non-current assets in the context of harmonizing national standards with international ones is extremely relevant.

The main problems that arise in the process of accounting for non-current assets under different standards are different criteria for recognizing and estimating the initial cost of assets; alternative methods of subsequent valuation (cost model and revaluation model); differences in depreciation methods; different approaches to accounting for asset impairment; and specific disclosures in financial statements.

The analysis of the latest publications on the problem. The issue of accounting for non-current assets in the context of harmonization of national and international standards has been widely reflected in scientific literature. In particular, these problematic issues were considered in the works of the following domestic and foreign researchers: Brazili N. M., Krot Yu. M., Pasternak Ya. P., Dovhan P. O., Zadorozhnyi Z. M., Muravskiy V., Kostetskyi Ya., Kostiunik O. V., Chaikovska T. S., Sachenko S. I., Panasiuk V. M., Cheresniuk O. M., Uzhva A. M. and Bublis D. Yu.

Scientific research indicates the need to develop a unified approach to the valuation of non-current assets, which will improve the quality of financial reporting and its compliance with the requirements of international capital markets. At the same time, the insufficient development of the mechanism for adapting IFRS to national conditions will require further scientific analysis and substantiation of recommendations for improving the methodology for accounting for non-current assets.

Different approaches to accounting for non-current assets can affect the financial condition of an enterprise, and therefore, making of management decisions, the assessment of investment attractiveness and credit-worthiness. In particular, the principles of historical cost valuation, the possibility of revaluation of assets, and approaches to recognizing depreciation and amortization may differ significantly depending on the applicable system of standards.

Forming of the aims of the research. In the current conditions of integration of the national economy into the global financial space, there is an urgent need to harmonize the accounting system of Ukraine with international financial reporting standards (IFRS). In this context, the methodology for accounting for non-current assets receives particular attention, since they are a key element of the financial stability of enterprises and the formation of reliable information about their financial position. Differences in approaches to the valuation, recognition, depreciation, and revaluation of non-current assets under National Accounting Standards (NAS) and IFRS necessitate a thorough study of this issue.

The purpose of the study is to analyze the main aspects of accounting for non-current assets under the NAS and IFRS, identify key differences between the two systems of standards, assess their impact on the financial statements of enterprises, and develop recommendations for improving the methodology for accounting for non-current assets to ensure the reliability and comparability of financial information. In our opinion, it is advisable to conduct a comprehensive analysis of the approaches to accounting for non-current assets under the NAS and IFRS, identify their differences and common features, and assess the impact of such differences on the financial statements and economic indicators of the enterprise. To achieve this goal, we will consider the main aspects of accounting for non-current assets, including their classification, valuation methods, principles of reflection in financial reporting, and key indicators used to analyze the effectiveness of their use.

Giving an account of the main results and their substantiation. Non-current assets play a key role in the functioning of enterprises, as they ensure their operational activities and serve as the basis for creating economic benefits in the long term. According to the National Accounting Standards (NAS), non-current assets are defined as resources used by an enterprise for a period exceeding one year (or operating cycle, if it is longer than a year), and do not provide for their subsequent resale in the ordinary course of business [1].

According to international financial reporting standards, in particular IAS 16 «Property, Plant and Equipment» [4] and IAS 38 «Intangible Assets» [5], non-current assets are tangible or intangible resources that are controlled by an enterprise as a result of past events and are expected to generate future economic benefits. The main criterion for recognizing an asset under IFRS is the presence of control over it and the ability to reliably estimate its value.

When comparing the approaches to defining non-current assets under NAS and IFRS, a number of similarities and differences can be identified. A common feature is that in both accounting systems, non-current assets are regarded as long-term resources that provide future economic benefits. At the same time, NAS emphasizes the asset's useful life, while IFRS focuses on the concept of control and the asset's potential to generate benefits. In addition, IFRS allows for more flexible approaches to asset valuation, enabling companies to apply the revaluation model and reflect the fair value of assets in accordance with market conditions.

Thus, the concept of non-current assets in accounting is of significant importance for the preparation of a company's financial statements, as the accuracy of their identification and valuation determines the reliability of information about the financial position of the entity. This, in turn, influences managerial decision-making, the assessment of investment attractiveness, and the financial stability of the enterprise.

The system of accounting for non-current assets may vary significantly in various countries, depending on the adopted financial reporting standards. In Ukraine, the accounting of non-current assets is governed by the National Accounting Standards (NAS), which are adapted to the requirements of international standards but contain a number of specific features. In turn, the International Financial Reporting Standards (IFRS) provide a more flexible approach to the valuation and presentation of non-current assets, focusing on the principles of fair value and usefulness for users of financial information [6, 13].

The classification of non-current assets is an important stage in accounting and financial reporting, as it ensures the systematization of assets according to their economic nature, functional purpose, and accounting methods. In accordance with the National Accounting Standards (NAS) and the International Financial Reporting Standards (IFRS), non-current assets are divided into several main categories, each of which has its own specific features regarding recognition, valuation, and presentation in financial statements.

According to NAS 1 «General Requirements for Financial Reporting» and IFRS, the composition of non-current assets is presented in Figure 1. In IFRS, the clas-

sification of non-current assets also includes a division into main groups, though with some differences in the criteria and approaches to valuation.

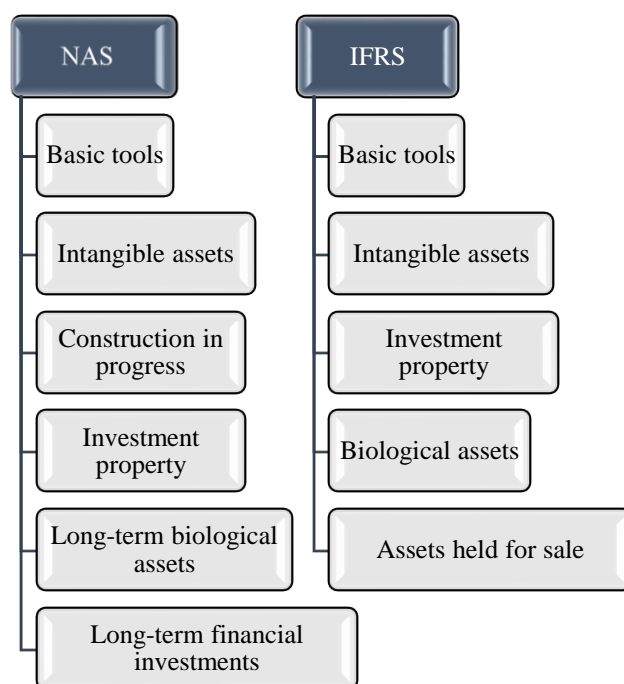


Fig. 1. Classification of Non-Current Assets under NAS and IFRS*

**Source: compiled by the authors based on sources [2, 4]*

Thus, the classification of non-current assets under NAS and IFRS has both common and distinctive features that affect the procedures for their valuation, recognition, and disclosure in financial statements. The use of IFRS enables companies to more accurately reflect the

economic substance of assets, which is especially important for international companies and investors.

Despite the overall similarity of classification approaches in NAS and IFRS, there are significant differences that affect the accounting policies of enterprises, as shown in Figure 2.

Comparative Analysis of Classification Approaches in NAS and IFRS	Approach to Investment Property	Under NAS, investment property is accounted for at cost with the possibility of revaluation, whereas IAS 40 allows it to be measured at fair value without depreciation.
	Assets Held for Sale	They are not presented as a separate category under NAS but are distinguished under IFRS 5, which ensures more accurate reporting of these assets in the financial statements.
	Approach to Investment Property	Under NAS, investment property is accounted for at cost with the possibility of revaluation, whereas IAS 40 permits measurement at fair value without depreciation.
	Valuation of Biological Assets	Under NAS, biological assets are measured at cost with the possibility of revaluation, whereas IAS 41 requires measurement at fair value.
	Assets Held for Sale	They are not recognized as a separate category under NAS but are distinguished under IFRS 5, which ensures more accurate presentation in financial reporting.

Fig. 2. Comparative Analysis of Classification Approaches in NAS and IFRS*

**Source: compiled by the authors based on sources [7]*

The valuation of non-current assets is a key aspect of accounting, as it determines the reliability of reflecting the financial position of an enterprise in the financial statements and influences managerial decision-making. Approaches to the valuation of non-current assets are regulated by the National Accounting Standards (NAS) and the International Financial Reporting Standards (IFRS), which have certain similarities and differences in the interpretation of this issue.

According to NAS, the main stages of non-current asset valuation include initial cost, revalued

amount, residual value, and liquidation value. In general, NAS provides for the use of historical (initial) cost with the possibility of revaluation; however, the valuation mechanisms may not fully reflect changes in market conditions. IFRS offers a broader and more flexible approach to non-current asset valuation, based on the use of the cost model and the revaluation model.

The main difference between NAS and IFRS lies in the approaches to revaluation and determination of fair value, as shown in Figure 3.

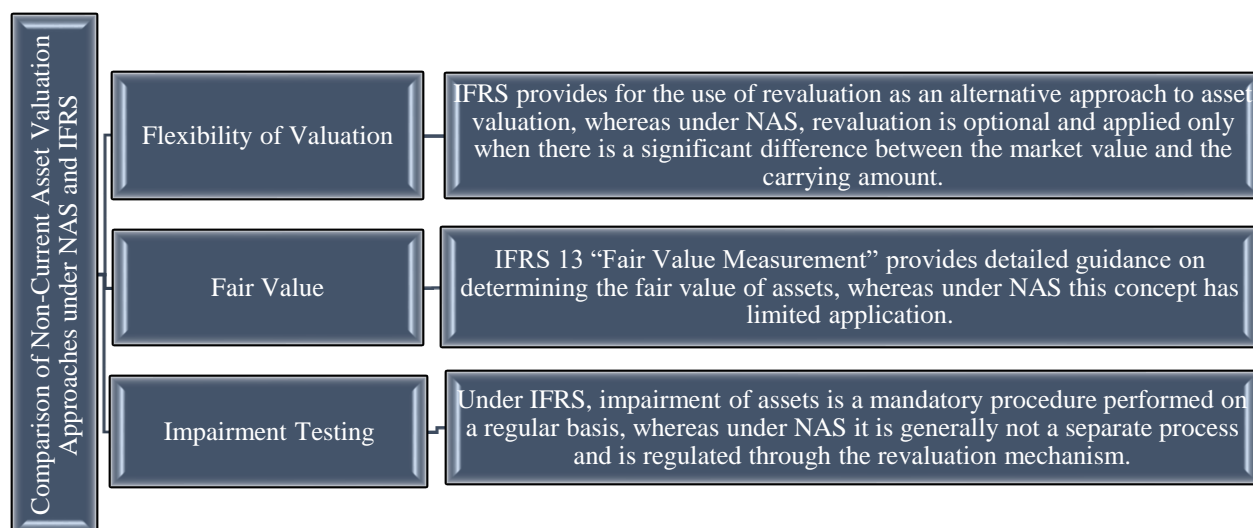


Fig. 3. Comparison of Non-Current Asset Valuation Approaches under NAS and IFRS*

**Source: compiled by the authors based on sources [11]*

The valuation of non-current assets is an important aspect of accounting that ensures the reliability of financial reporting and influences the indicators of financial analysis of an enterprise. Although NAS and IFRS share many similarities in approaches to the initial measurement of assets, international standards offer more flexible and market-oriented valuation methods that allow companies to adjust the carrying amount of assets in accordance with market conditions. The application of IFRS enables a more accurate reflection of the economic substance of assets, which contributes to increased transparency of financial reporting and enhances the attractiveness of the enterprise to investors.

The presentation of non-current assets in financial statements is a key aspect of accounting that ensures a reliable representation of an enterprise's financial position. In accordance with the requirements of the National Accounting Standards (NAS) and the International Financial Reporting Standards (IFRS), information about non-current assets must be disclosed in the financial statements, taking into account their valuation, changes in value, depreciation, and possible impairment.

According to the requirements of NAS, non-current assets are presented in the financial statements, specifically in Form No. 1 "Balance Sheet (Statement of Financial Position)" and Form No. 5 "Notes to the Financial Statements." IFRS regulates the presentation of non-current assets in the financial statements based on the

principles of fair valuation and transparency of information. The main requirements for presenting non-current assets are included in IAS 1 "Presentation of Financial Statements," IAS 16 "Property, Plant and Equipment," IAS 38 "Intangible Assets," IAS 40 "Investment Property," and other standards.

Despite the general principles of accounting and information presentation, there are certain differences between NAS and IFRS, as shown in Table 1.

The presentation of non-current assets in financial statements plays an important role in forming objective information about the financial position of an enterprise. NAS and IFRS provide similar approaches to asset classification; however, IFRS offers more flexible regulation of asset valuation, allowing for more accurate reflection of their market value and economic usefulness. The application of international standards enhances the transparency of financial reporting and promotes better comparability of indicators between enterprises on a global scale.

The analysis of non-current assets is an important component of financial analysis for an enterprise, as these assets form the material and technological foundation of its economic activity. Assessing of the efficiency of non-current asset use allows for determining their profitability level, degree of wear and tear, and impact on the financial position of the enterprise.

Table 1

**Comparative Analysis of Approaches to Presentation of Non-Current Assets in Financial Statements
under NAS and IFRS***

Criterion	NAS	IFRS
Valuation Methods	Primarily historical cost with the possibility of revaluation	Initial (or historical) cost or fair value
Accounting for assets held for sale	No separate section	Separate classification of assets under IFRS 5
Approach to Revaluation	Used rarely	Allows regular revaluation at fair market value
Impairment Principles	Mainly through revaluation	Mandatory impairment testing in accordance with IAS 36

*Source: compiled by the authors based on sources [12]

Various financial indicators are used for this purpose, calculated based on data from the financial statements, particularly the Balance Sheet (Statement of

Financial Position) and the Income Statement (Statement of Comprehensive Income), as shown in Table 2.

Table 2

Indicators for Financial Analysis of Non-Current Assets*

Name	Description	Formula
Depreciation Rate (D_R)	This indicator reflects the level of physical depreciation of fixed assets. The higher its value, the greater the enterprise's need to renew its production assets.	$D_R = \frac{A}{FA_{OC}}$
Coefficient of Suitability (C_S)	This indicator complements the depreciation ratio and reflects the level of preservation of non-current assets.	$C_S = \frac{FA_{RV}}{FA_{OC}}$
The Asset Turn-over Ratio (R_T)	This indicator reflects the efficiency of fixed asset utilization: the higher its value, the more revenue the enterprise receives from each monetary unit invested in non-current assets.	$R_T = \frac{NI}{\overline{FA}}$
The Capital Intensity Ratio (R_I)	This indicator is the inverse of the asset turnover ratio and reflects how many non-current assets are required to generate one unit of revenue.	$R_I = \frac{\overline{FA}}{NI}$
Renewal Ratio (R_{ren})	This indicator shows the intensity of fixed asset renewal at an enterprise, which is important for assessing investment activity.	$R_{ren} = \frac{FA_{new}}{FA_{begin}}$
Retirement Ratio (R_{ret})	This indicator allows for an assessment of the scale of asset disposals, which can signify either a renewal of the technical base or a reduction in production capacities.	$R_{ret} = \frac{FA_{prod}}{FA_{begin}}$
Return on Non-Current Assets (R_{NCA})	This indicator reflects the profitability level of non-current asset utilization. The higher the value of this indicator, the more efficiently the enterprise uses its assets to generate profit.	$R_{NCA} = \frac{NI}{\overline{FA}}$
Impairment Ratio (R_I)	This is important for analyzing companies that apply IFRS, as impairment testing is a mandatory procedure.	$R_I = \frac{\text{Impairment Losses on Assets}}{\text{Value of Assets Before Impairment}}$

*Source: Compiled by the authors based on data from sources [9]

Both standards provide for the use of key indicators for analyzing the efficiency of non-current asset utilization. However, IFRS places more emphasis on the concept of fair value and asset impairment. A comparative analysis of the approaches to financial analysis of non-current assets under National Accounting Standards (NAS) and International Financial Reporting Standards (IFRS) is presented in Table 3.

From Table 3, it's evident that national and international accounting standards offer similar methods for evaluating asset utilization efficiency. However, international standards (IFRS) focus more heavily on the concepts of fair value and impairment testing. The choice of analysis methods should consider the enterprise's specific activities, industry peculiarities, and regulatory requirements.

Table 3

Comparative Analysis of National Accounting Standards (NAS) and International Financial Reporting Standards (IFRS) Approaches to Financial Analysis of Non-Current Assets*

Indicator (Used + / Not Used –)	NAS	IFRS
Depreciation Ratio, Suitability Ratio	+	+
Asset Turnover Ratio, Capital Intensity Ratio	+	+
Renewal and Disposal Ratios	+	+
Return on Assets	+	+
Asset Impairment Ratio	–	+ (IAS 36)

*Source: Compiled by the authors based on data from sources [9, 12]

Conclusions and prospects of the further investigations. Accounting for non-current assets is a critical component of enterprise accounting, as it directly impacts the reliability of financial indicators, the efficiency of asset management, and the investment attractiveness of the enterprise. Research into methodological approaches to accounting for non-current assets under National Accounting Standards (NAS) and International Financial Reporting Standards (IFRS) has revealed both similarities and significant differences.

NAS are based on the traditional historical cost accounting model with limited possibilities for asset revaluation. This ensures stability of accounting data but, at the same time, reduces its economic relevance. In turn, IFRS offer a more flexible approach to valuing non-current assets, involving the use of fair value and regular impairment testing. This contributes to improving the quality of financial information but requires more complex calculations and professional judgment.

The classification of non-current assets under both systems largely coincides; however, IFRS provides for separate recognition of investment property and assets held for sale. Depreciation methods are similar, but IFRS allows entities to choose accounting policies based on economic conditions, making them more flexible.

Financial statements prepared under IFRS contain more detailed information about non-current assets, which contributes to better data disclosure for users of financial information. At the same time, applying IFRS requires deeper expertise and adaptation to international valuation and audit standards.

Therefore, the unification of national accounting standards with international requirements is a necessary direction for the development of financial reporting in Ukraine. This will contribute to increasing the investment attractiveness of enterprises, ensuring the transparency of accounting data, and harmonizing the accounting system with international practices.

References

1. Zahalni vymohy do finansovoi zvitnosti: natsionalne polozhennia (standart) bukhhaltenskoho obliku 1, zatv. nakazom ministerstva finansiv Ukrainy vid 07.02.2013 r. № 73 za stanom na 23.01.2025 r. *Verkhovna Rada Ukrainy*. <http://zakon.rada.gov.ua/laws/show/z0336-13> (Retrieved March 20, 2025)
2. Osnovni zasoby: natsionalne polozhennia (standart) bukhhaltenskoho obliku 7, zatv. nakazom ministerstva finansiv Ukrainy vid 27.04.2000 r. № 92 za stanom na 29.07.2022 r. *Verkhovna Rada Ukrainy*. <https://zakon.rada.gov.ua/laws/show/z0288-00> (Retrieved March 23, 2025).
3. Nematerialni aktyvy: natsionalne polozhennia (standart) bukhhaltenskoho obliku 8, zatv. nakazom ministerstva finansiv Ukrainy vid 18.10.1999 r. № 242 za stanom na 17.02.2023 r. *Verkhovna Rada Ukrainy*. <https://zakon.rada.gov.ua/laws/show/z0750-99#Text> (Retrieved March 27, 2025).
4. Osnovni zasoby: mizhnarodnyi standart bukhhaltenskoho obliku 16 za stanom na 01.01.2012 r. https://zakon.rada.gov.ua/go/929_014 (Retrieved March 27, 2025).
5. Nematerialni aktyvy: mizhnarodnyi standart bukhhaltenskoho obliku 38 za stanom na 01.01.2012 r. https://zakon.rada.gov.ua/go/929_050 (Retrieved March 27, 2025).
6. Brazili, N. M., Krot, Yu. M., & Pasternak, Ya. P. (2022). Napriamy vyznachennia ekonomichnoi sutnosti neoborotnykh aktyviv ta yikh klasyfikatsii v systemi obliku i zvitnosti. *Finansovyi prostir*, 1(45), 7–14. <http://fpnpu.cibs.ubs.edu.ua/article/view/253074/253483> (Retrieved March 20, 2025).
7. Dovhan, P. O. (2021). Osnovy klasyfikatsii neoborotnykh aktyviv ta pidkhody do yikh udoskonalennia. *Ahrosvit*, 11, 73–81. http://www.agrosvit.info/pdf/11_2021/10.pdf (Retrieved March 20, 2025).
8. Zadorozhnyi, Z. M., Muravskiy, V., & Kostetskiy, Ya. (2022). Udokonalennia obliku neoborotnykh aktyviv u systemi efektyvnoho upravlinnia nymy. *Finansovo-kredytna diialnist: problemy teorii ta praktyky*, 5(46), 149–160. doi: 10.55643/fcaptp.5.46.2022.3791 <https://www.fkd.net.ua/index.php/fkd/article/view/3791/3664> (Retrieved March 20, 2025).
9. Kvashenko, A. Yu. (2019). Osoblyvosti analizu neoborotnykh aktyviv v suchasnykh umovakh: teoretychnyi aspekt. *Aktualni aspekty sotsialno-ekonomichnoho rozvytku Ukrainy: pohliad molodi : tezy I Vseukr. studentskoi nauk.-prakt. konf.* (pp. 105–107). Odesa : ONAKhT. <https://card-file.ontu.edu.ua/bitstreams/98d056d4-e523-4fc8-a7a8-9ab812a8071c/download> (Retrieved March 27, 2025).
10. Kostyunik, O. V., & Chaikovska, T. S. (2020). Metodolohichni zasady obliku neoborotnykh aktyviv. *Molodyi vchenyi*, 7(83), 111–114. doi: 10.32839/2304-5809/2020-7-83-25 <https://molodyivchenyi.ua/index.php/journal/article/view/836/807> (Retrieved March 20, 2025).

11. Sachenko, S. I., Panasiuk, V. M., & Cheresniuk, O. M. (2018). Osoblyvosti oblikovoi polityky shchodo otsinky neoborotnykh aktiviv. *Sotsialno - ekonomichni ta humanitarni aspekty rozvytku suspilstva*: zb. mater. Vseukr. nauk.-prakt. konf. (pp. 108-109). m. Vinnytsia, u 2-kh t. T.1/ red. kol.: VNNIE TNEU. Ternopil: Krok. <http://dspace.wunu.edu.ua/bitstream/316497/30121/1/108.PDF> (Retrieved March 20, 2025).

12. Skorobohatova, N. Ye. (2022). *Oblik u zarubizhnykh krainakh*. KPI im. Ihoria Sikorskoho.

13. Uzhva, A. M., & Bublis, D. Yu. (2013). Osoblyvosti obliku neoborotnykh aktiviv u mizhnarodnii i vitchyzniani praktytisi ta shliakhy yoho udoskonalennia. *Innovatsiina ekonomika*, 1(39), 286–288. [http://base.dnsgb.com.ua/files/journal/Innovatsijna-ekonomika/IE-1\(39\)-2013/69.pdf](http://base.dnsgb.com.ua/files/journal/Innovatsijna-ekonomika/IE-1(39)-2013/69.pdf) (Retrieved March 20, 2025).

14. Tsenkler, N. I., Kolodiichuk, A. V., Lalakulych, M. Yu., & Molnar, O. S. (2021). *Bukhhalterskyi oblik i audyt u zarubizhnykh krainakh*. Vyd-vo NNVK «ATB».

Received 15 April 2025

Approved 29 April 2025

Available in Internet 15.07.2025

Ступницька Т.М.

кандидат економічних наук, доцент

кафедра обліку та аудиту

E-mail: t.stupnitska@gmail.com

ORCID ID: <https://orcid.org/0000-0002-2517-2795>

Корчаковська К.В.

здобувачка 1 курсу СБО «Магістр»

кафедра обліку та аудиту

E-mail: katekorchakovskaya@gmail.com

ORCID ID: <https://orcid.org/0009-0004-0147-4731>

Володіна О.П.

асистент

кафедра української та іноземної філології

E-mail: volodinaolenaonft@gmail.com

ORCID ID: <https://orcid.org/0000-0003-0552-6733>

Тарасова О.В.

кандидат економічних наук, доцент

кафедра обліку та аудиту

E-mail: tarasovaelenaonft@gmail.com

ORCID ID: <https://orcid.org/0000-0002-4372-3677>

Васьковська К.О.

кандидат економічних наук, доцент

кафедра обліку та аудиту

Одеський національний технологічний університет

вул. Канатна 112, м. Одеса, Україна, 65039

E-mail: v.caterin17@gmail.com

ORCID ID: <https://orcid.org/0000-0001-8093-170X>

НЕОБОРОТНІ АКТИВИ ПІДПРИЄМСТВА: ПОРІВНЯЛЬНІ АСПЕКТИ ОБЛІКУ ТА АНАЛІЗУ ЗА НАЦІОНАЛЬНИМИ ТА МІЖНАРОДНИМИ СТАНДАРТАМИ

Національна система обліку України знаходиться у процесі реформування та удосконалення. У сучасних умовах інтеграції національної економіки у світовий фінансовий простір виникає необхідність гармонізації облікової системи України з міжнародними стандартами фінансової звітності. Зміна нормативно-правової бази бухгалтерського обліку та наближення її до міжнародних стандартів є одним із ключових завдань реформування. Впровадження міжнародних стандартів фінансової звітності є обов'язковим для низки суб'єктів господарювання, що ускладнює ведення обліку внаслідок необхідності трансформації фінансової звітності та коригування методологічних підходів до оцінки активів. Ефективне функціонування підприємства в сучасних умовах не можливе без управління необоротними активами, які формують матеріальну та технологічну базу господарської діяльності будь-якого підприємства, що потребує здійснення їх якісного обліку та аналізу. Облік необоротних активів регламентується Законом України «Про бухгалтерський облік та фінансову звітність в Україні», національними положеннями (стандартами) бухгалтерського обліку (НП(С)БО) та міжнародними стандартами фінансової звітності (МСФЗ). У статті проведено порівняння аспектів обліку та аналізу необоротних активів за національними та міжнародним стандартами бухгалтерського обліку: проведений аналіз основних аспектів обліку необоротних активів за НП(С)БО та МСФЗ, основних показників аналізу ефективності використання необоротних активів, виявлено ключові розбіжності між двома системами стандартів, оцінка їхнього впливу на фінансову звітність підприємств, розглянуто основні проблеми, що виникають у процесі обліку необоротних активів.

Ключові слова: необоротні активи, порівняльний аналіз аспектів обліку необоротних активів, показники аналізу ефективності використання необоротних активів, міжнародні стандарти фінансової звітності, національні стандарти бухгалтерського обліку.

Література

1. Загальні вимоги до фінансової звітності: національне положення (стандарт) бухгалтерського обліку 1, затв. наказом міністерства фінансів України від 07.02.2013 р. № 73 за станом на 23.01.2025 р. / ВР України. URL: <http://zakon.rada.gov.ua/laws/show/z0336-13> (дата звернення 20.03.2025р.)
2. Основні засоби: національне положення (стандарт) бухгалтерського обліку 7, затв. наказом міністерства фінансів України від 27.04.2000 р. № 92 за станом на 29.07.2022 р. / ВР України. URL: <https://zakon.rada.gov.ua/laws/show/z0288-00> (дата звернення: 27.03.2025).
3. Нематеріальні активи: національне положення (стандарт) бухгалтерського обліку 8, затв. наказом міністерства фінансів України від 18.10.1999 р. № 242 за станом на 17.02.2023 р. / ВР України. URL: <https://zakon.rada.gov.ua/laws/show/z0750-99#Text> (дата звернення: 27.03.2025).
4. Основні засоби: міжнародний стандарт бухгалтерського обліку 16 за станом на 01.01.2012 р. URL: https://zakon.rada.gov.ua/go/929_014 (дата звернення: 27.03.2025).
5. Нематеріальні активи: міжнародний стандарт бухгалтерського обліку 38 за станом на 01.01.2012 р. URL: https://zakon.rada.gov.ua/go/929_050 (дата звернення: 27.03.2025).
6. Бразілій Н. М., Крот Ю. М., Пастернак Я. П. Напрями визначення економічної сутності необоротних активів та їх класифікації в системі обліку і звітності // Фінансовий простір. 2022. № 1 (45). С. 7–14. URL: <http://fnpnu.cibs.ubs.edu.ua/article/view/253074/253483> (дата звернення: 20.03.2025).
7. Довгань П. О. Основи класифікації необоротних активів та підходи до їх удосконалення // Агросвіт. 2021. № 11. С. 73–81. URL: http://www.agrosvit.info/pdf/11_2021/10.pdf (дата звернення: 20.03.2025).
8. Задорожний З. М., Муравський В., Костецький Я. Удосконалення обліку необоротних активів у системі ефективного управління ними // Фінансово-кредитна діяльність: проблеми теорії та практики. 2022. Т. 5 (46). С. 149-160. doi: 10.55643/fcaptp.5.46.2022.3791 URL: <https://www.fkd.net.ua/index.php/fkd/article/view/3791/3664> (дата звернення: 20.03.2025).
9. Квашенко А. Ю. Особливості аналізу необоротних активів в сучасних умовах: теоретичний аспект // Актуальні аспекти соціально-економічного розвитку України: погляд молоді : тези І Всеукр. студентської наук.-практ. конф., Одеса, 4–5 квіт. 2019 р. / Одес. нац. акад. харч. технологій, ННІ приклад. економіки і менеджменту ім. Г. Е. Вейнштейна. Одеса : ОНАХТ, 2019. С. 105–107. URL: <https://card-file.ontu.edu.ua/bitstreams/98d056d4-e523-4fc8-a7a8-9ab812a8071c/download> (дата звернення: 27.03.2025).
10. Костюнік О. В., Чайковська Т. С. Методологічні засади обліку необоротних активів // Молодий вчений. 2020. № 7 (83). С. 111-114. doi: 10.32839/2304-5809/2020-7-83-25 URL: <https://molodyivchenyi.ua/index.php/journal/article/view/836/807> (дата звернення: 20.03.2025).
11. Саченко С. І., Панасюк В. М., Черешнюк О. М. Особливості облікової політики щодо оцінки необоротних активів // Соціально - економічні та гуманітарні аспекти розвитку суспільства: зб. матер. Всеукр. наук.-практ. конф., м. Вінниця, 18 квітня 2018 року.: у 2-х т. - Т.1/ ред.кол.:ВННІЕ ТНЕУ.- Тернопіль: Крок. 2018. С. 108-109. URL: <http://dSPACE.wunu.edu.ua/bitstream/316497/30121/1/108.PDF> (дата звернення: 27.03.2025).
12. Скоробогатова Н. Є. Облік у зарубіжних країнах: навчальний посібник. Київ : КПП ім. Ігоря Сікорського, 2022. С. 341.
13. Ужва А. М., Бубліс Д. Ю. Особливості обліку необоротних активів у міжнародній і вітчизняній практиці та шляхи його удосконалення // Інноваційна економіка. 2013. № 1 (39). С. 286–288. URL: [http://base.dnsgb.com.ua/files/journal/Innovastijna-ekonomika/IE-1\(39\)-2013/69.pdf](http://base.dnsgb.com.ua/files/journal/Innovastijna-ekonomika/IE-1(39)-2013/69.pdf) (дата звернення: 20.03.2025).
14. Бухгалтерський облік і аудит у зарубіжних країнах : підручник / Н. І. Ценклер, А. В. Колодійчук, М. Ю. Лалакулич, О. С. Молнар. Львів : Вид-во ННБК «АТБ», 2021. С. 180.

Стаття надійшла 15.04.2025

Стаття прийнята до друку 29.04.2025

Доступно в мережі Internet 15.07.2025

Цитування згідно ДСТУ 8302:20

Stupnytska T., Korchakovska K., Volodina O., Tarasova O., Vaskovska K. Non-current assets of an enterprise: comparative aspects of accounting and analysis according to national and international standards // *Food Industry Economics*. 2025. Vol.17, Iss. 2. P. 66-73.

Cite as APA style citation

Stupnytska, T., Korchakovska, K., Volodina, O., Tarasova, O., & Vaskovska, K. (2025). Non-current assets of an enterprise: comparative aspects of accounting and analysis according to national and international standards. *Food Industry Economics*, 17(2), 66-73.