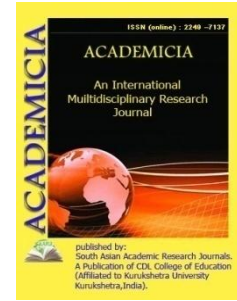


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IMPROVING THE STATUS, MOVEMENT AND OBSOLESCENCE ACCOUNT OF CONSTRUCTION MACHINERY

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ABSTRACT

This article describes condition of existing construction machinery of construction companies operating in our country and ways to improve traffic accounting. It is important that any business entities operating in the country, including construction companies, accurately reflect the accounting and positively establish the control function. The direct revaluation method should be used to determine the current value of the equipment. In cases where the initial (replacement) value of fixed assets is revalued in accordance with paragraph 26 of NAS No. 5, their cumulative depreciation on the revaluation date is adjusted to the relevant change indices in the initial (replacement) value of fixed assets.

KEYWORDS: *Construction Organizations, Accounting, Construction Works, Construction Machinery, Construction Machinery Movement, Accounts Chart, Construction Machinery Condition.*

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