

**ACCOUNTING OF FIXED ASSETS ACCORDING TO IFRS-TASKS AND SOLUTIONS FOR THE ORGANIZATION OF ACCOUNTING BY COMPONENT PARTS**

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**ABSTRACT**

*The article will consider the organization of accounting of fixed assets according to IFRS components, the problems and solutions of the issue currently being investigated are considered and disclosed. The article is devoted to the study of the direction of fixed assets accounting in large companies, which has not yet been sufficiently studied and widely put into practice by domestic accountants – the international experience of accounting for their constituent parts (components).*

**KEYWORDS:** *Fixed Assets, A Set Of Items, A Set Of Fixed Assets, A Separate Object Of Inventory.*

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