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5/01

5/2019

MAIN DIFFERENCES IN RESERVE ACCOUNTING ACCORDING TO PBU 5/01 AND FSB 5/2019

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Competent and systematic accounting of inventories, as a rule, leads to profit and correct management accounting in an enterprise or organization.

Inventories at enterprises and organizations, as a rule, are represented by a wide range.

So in trade organizations — this is the nomenclature of goods sold, in a manufacturing enterprise — this is the nomenclature of raw materials, materials and finished products.

Inventories are used by an enterprise or organization both in the manufacture of products and in the provision of various works and services.

FSBU 5/2019 contains the main provisions for accounting for the components of the company's inventory, methods for their accounting and evaluation for the initial and final periods. Methods each company chooses independently and reflects in the accounting policy.

As a result of the introduction of FSBU 5/2019, Russian legislation managed to bring the standards closer to the norms of international inventory accounting. In particular, some concepts were introduced that were not previously present in the domestic accounting of inventories, such as net and fair value of sales. There were also answers to the previously rather controversial features of accounting for the cost of inventories, and the rules for determining reserves in the reporting of an organization have also become much closer.

The start of application of FSBU 5/2019 for the most part requires dealing with "low-value fixed assets" and special tools acquired before 2021. Otherwise, the FSBU rules have not undergone major changes compared to the rules of PBU 5/01.

Keywords: FSBU 5/2019, PBU 5/01, composition of inventories, low-value fixed assets, range of goods sold, accounting for the components of the company's inventory, initial and final periods, fair value of sale, range of raw materials, materials and finished products.

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