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Sheverya Ya., Hanusych K.

DEPRECIATION OF FIXED ASSETS AFTER THEIR REVALUATION

Одним із способів забезпечення достовірності та об'єктивності показників фінансової звітності є доведення вартості активів на дату балансу до їх справедливої або ринкової вартості. Основним інструментом для зміни облікової вартості основних засобів є їх переоцінка. Чинний в Україні механізм переоцінки докорінно змінює значення показників, що відображають в обліку стан та використання основних засобів (первісну вартість, знос). Після проведення переоцінки відбуваються зміни у вартості, що амортизується. У вітчизняному законодавстві чітко не описано заходи, яких треба вжити по правильному відображенню наступної амортизації об'єктів в бухгалтерському обліку. В статті розглянуто методику нарахування амортизації основних засобів після їх переоцінки за кожним окремим методом.
Ключові слова: *основні засоби, амортизації основних засобів, переоцінка основних засобів, справедлива вартість, амортизована вартість.*

Introduction. One of the ways to ensure the reliability and objectivity of financial reporting indicators is to bring the value of assets at the balance sheet date to their fair or market value. The main tool for changing the accounting value of fixed assets is their revaluation. The current revaluation mechanism in Ukraine fundamentally changes the value of indicators reflecting the condition and use of fixed assets (cost, depreciation). The depreciation methods described in the National Accounting Regulations (Standards) are based primarily on the depreciated cost (which is the difference between the cost and residual value) and the useful life of fixed assets. As a result of revaluations, the depreciated value changes, which requires appropriate adjustments in the depreciation charge. Domestic literature and regulatory sources do not describe this issue sufficiently, and there are no specific developments on the specifics of calculating depreciation of a revalued fixed asset. Legislation does not even specify the method of calculating the depreciated value of objects after revaluation.

Literature review. The issues of depreciation and the importance of accounting valuation of fixed assets were studied in the works of Petruk, O. M., Khvist, V. V. [1,2], Popova V.D., Kizima N.M. [3], Garasym P.M. [4], Hanusych V.O. [5,6], Kontseva V., Boyko N., Masalitina V. [7], Veriga Y.A., Novokhatka N.O. [8], Yatsko M.V., Yatsko L.B. [9].

Domestic scientists are deeply studying the issues of initial valuation and revaluation of fixed assets. Important theoretical and practical aspects of revaluation of fixed assets are considered in the work of Naumchuk O. A. [10, p. 369-375], she also proposed a procedure for determining the method of depreciation of fixed assets [11, p. 49-56]. The authors Kononenko T., Zamlynskyi V. describe the possibilities of integrating the depreciation methodology [12]. The problems of reliable determination of the fair value of fixed assets are discussed by Krush P., Podvigin V., Klymenko O. [13, p. 54]. The issue of revaluation of fixed assets was also studied by Fatenok-Tkachuk A.O., Gubey A.V. [14] and Bezverkhyi K. [15].

Article purpose. The article is aimed at improving the methodology of depreciation of fixed assets after revaluation. Despite a significant number of published works and studies on the valuation and accounting of fixed assets, the peculiarities of depreciation of revalued fixed assets remain unexplored. A clear mechanism for calculating depreciation of fixed assets whose initial and residual values have changed as a result of revaluation needs to be developed.

Presentation of the main research data. National Accounting Regulation (Standard) 7 "Property, Plant and Equipment" [16] requires that such assets be revalued at the balance sheet date if their carrying amount differs materially from their fair value. The letter of the Ministry of Finance of Ukraine No. 04230-04108 dated 29.07.2003 [17] provides methodological recommendations for determining materiality in accounting. In particular, it is stated that the threshold of materiality for the purpose of reflecting the revaluation or impairment of accounting items may be an amount equal to one

©Sheverya Ya.,PhD in Economics, Associate Professor,Associate Professor at the Department of Accounting and Auditing,Uzhhorod National University", tel.: 050999540502, e-mail: yaroslav.sheverya@uzhnu.edu.ua
Hanusych K.,3rd year student, specialization Accounting and Taxation,of the first bachelor's degree, Uzhhorod National University, tel: 099-178-41-17, e-mail: hanusych.kateryna@student.uzhnu.edu.ua

per cent of the net profit (loss) of the company, or an amount corresponding to a ten per cent deviation of the residual value of the accounting items from their fair value. This letter is advisory in nature and at the moment the company independently decides on the revaluation of fixed assets.

The amount of deviation of the residual value of fixed assets from the fair value, at which a revaluation should be carried out, should be fixed in percentage terms by an accounting policy order. However, National Accounting Regulation (Standard) 7 does not clearly state such a requirement. Therefore, the company may apply another option: at the balance sheet date, consider the amount of the residual value of the objects compared to their fair value and decide on a revaluation on a case-by-case basis.

The first option is, firstly, the most predictable and avoids abuse, and secondly, does not require significant time, as the amount of deviation for revaluation is set once. Further, it is necessary to monitor the dynamics of fair value and make the necessary calculations. In this case, a properly chosen depreciation method will allow the company to avoid constant revaluations: the residual value at the balance sheet date will be as close to fair value as possible, which will minimise the need for revaluations.

If the Accounting Policy Order does not set the amount of deviation of the residual value from the fair value, the time required for revaluation increases significantly, since at each balance sheet date it is necessary to consider the deviation of the residual value of the items from the fair value and make a decision on revaluation in each individual case. To a certain extent, this method can influence the financial statements, i.e., make decisions on depreciation or revaluation based on their impact on financial results, additional capital and the residual value of fixed assets. This opens up the possibility of artificially manipulating financial results and other indicators in the interests of the company.

The revaluation of an asset changes the cost to be allocated through depreciation. National Accounting Standard 7 does not provide clear guidance on the methodology for calculating depreciation charges for revalued items.

In order to investigate what adjustments to the depreciation calculation under a particular method cause changes in depreciable value, the depreciation of a particular item of property, plant and equipment over its useful life is calculated below, taking into account fluctuations in its fair value. Depreciation is calculated using the five methods prescribed by the National Accounting Regulation (Standard) 7, subject to annual revaluation, which is performed if necessary. For this purpose, at the end of each year of useful life, the residual value is compared with the fair value (fair value at the end of each year is shown in Table 1). The cost of an item is UAH 101 thousand, its residual value is UAH 1 thousand (respectively, depreciable amount is UAH 100 thousand). The facility was put into operation in December 2021 and has a useful life of five years. The accounting policy stipulates that property, plant and equipment are revalued if the residual value of individual items differs from their fair value by 10%.

Calculation of revaluations of an item of property, plant and equipment under different depreciation methods over the useful life

Table 1

No. p/n	Depreciation method / Information. about revaluations		Straight-line method	Declining residual value method	Accelerated decline in residual value method	Cumulative method	Production method
As at 31.12.22 (fair value UAH 85000)							
1.1	Before revaluation	Initial cost	101000,00	101000,00	101000,00	101000,00	101000,00
1.2		Depreciation	20000,00	60871,11	40400,00	33333,33	15600,00
1.3		Residual value	81000,00	40128,89	60600,00	67666,67	85400,00
1.4	Revaluation index / Necessity. revaluation		1,049 / No.	2,1181747 / Yes	1,40264026 / Yes	1,25615757 / Yes	0,99 / No.
1.5	After revaluation	Initial cost	101000,00	213935,64	141666,67	126871,91	101000,00
1.6		Depreciation	20000,00	128935,64	56666,67	41871,91	15600,00
1.7		Residual value	81000,00	85000	85000	85000	85400,00

Continuation of table 1

As at 31.12.23 (fair value of UAH 68000)							
2.1	Before revaluation	Initial cost	101000,00	213935,64	141666,67	126871,91	101000,00
2.2		Wear and tear	40000,00	185941,69	90666,67	75471,91	25400,00
2.3		Residual value	61000,00	27993,95	51000,00	51400,00	75600,00
2.4	Revaluation index / Necessity. revaluation		1,114754 / Yes	2,4290963 / Yes	1,3333333 / Yes	1,3229572 / Yes	0,8994709 / Yes
2.5	After revaluation	Initial cost	112590,16	519670,27	188888,89	167846,11	90846,56
5.6		Depreciation	44590,16	451670,27	120888,89	99846,11	22846,56
2.7		Residual value	68000,00	68000,00	68000,00	68000,00	68000,00
As at 31.12.24 (fair value of UAH 42000)							
3.1	Before revaluation	Initial cost	112590,16	519670,27	188888,89	167846,11	90846,56
3.2		Depreciation	66923,49	503010,36	148088,89	133346,11	48712,51
3.3		Residual value	45666,67	16659,91	40800,00	34500,00	42134,05
3.4	Revaluation index / Necessity. revaluation		0,92 / No.	2,521022 / Yes	1,029 / No.	1,2173913 / Yes	0,99 / No.
3.5	After revaluation	Initial cost	112590,16	1310100,18	188888,89	204334,39	90846,56
3.6		Depreciation	66923,49	1268100,18	148088,89	162334,39	48712,51
3.7		Residual value	45666,67	42000,00	40800,00	42000,00	42134,05
As at 31.12.25 (fair value of UAH 7000)							
4.1	Before revaluation	Initial cost	112590,16	1310100,18	188888,89	204334,39	90846,56
4.2		Wear and tear	89256,82	1303619,41	164408,89	189667,72	76105,27
4.3		Residual value	23333,34	6480,77	24480,00	14666,67	14741,29
4.4	Revaluation index / Necessity. revaluation		0,2999999 / Yes	1,08 / No.	0,2859477 / Yes	0,4772726 / Yes	0,4748567 / Yes
4.5	After revaluation	Initial cost	33777,04	1310100,18	54012,34	97523,21	43139,10
4.6		Depreciation	26777,04	1303619,41	47012,34	90523,21	36139,10
4.7		Residual value	7000,00	6480,77	7000,00	7000,00	7000,00

Source: developed by the author based on conventional data

The straight-line method of depreciation provides for the straight-line allocation of depreciable assets over their estimated useful lives. The annual depreciation charge is calculated by dividing the depreciable amount by the number of years of useful life (see Table 2).

Calculating depreciation using the straight-line method

Table 2

Year of useful life	Cost (revalued amount)	Amortisable cost	Depreciation of an asset			Amount of accrued depreciation since the beginning of operation (end of year)	Carrying amount at the end of the year
			Calculation of the annual depreciation amount	Annual depreciation amount	Monthly depreciation amount (column 4 : 12)		
A	1	2	3	4	5	6	7
2022	101000	100000	100000/5	20000	1666,67	20000	81000
2023	101000	100000	100000/5	20000	1666,67	40000	61000
After revaluation as at 31.12.23.	112590,16	x	x	x	x	44590,16	68000
2024	112590,16	68000-1000 = 67000	67000/3	22333,33	1861,11	66923,49	45666,67
2025	33777,04	67000	67000/3	22333,33	1861,11	89256,82	23333,34
After revaluation as at 31.12.25.	33777,04	x	x	x	x	26777,04	7000
2026	33777,04	7000-1000 = 6000	6000/1	6000	500	32777,04	1000

Source: developed by the author based on conventional data

In Table 1, at the end of each year of useful life, the residual value is compared with the fair value and, depending on the revaluation index, a decision is made whether a revaluation is necessary (if the value is between 0.9 and 1.1, no revaluation is required). The revalued cost is calculated by multiplying the cost before revaluation by the revaluation index, and the revalued depreciation is calculated by multiplying the depreciation before revaluation by the revaluation index.

According to Table 1, when applying the straight-line method, the need for revaluation arose at the end of 2023, after which the residual value of the object increased to UAH 68 thousand, and thus the depreciable value changed. National Accounting Regulation (Standard) 7 stipulates that after the revaluation of fixed assets, the depreciable amount is calculated as the difference between the revalued and residual values of the object. However, it is not specified which revalued amount should be used for the calculation (initial or residual). Obviously, when applying the straight-line method, it is necessary to depreciate the revalued residual value, which should be allocated to the remaining years of the asset's useful life. Similarly, when other methods are used, depreciation should be calculated based on the new cost and the new useful life (as for a new item). The exception is the accelerated decline in residual value method, where the depreciation rate does not change after revaluation.

The residual value of property, plant and equipment may change during the revaluation, and the new residual value is taken into account in the next depreciation calculation. In this case, it remains unchanged (UAH 1 thousand) and for the purpose of calculating the depreciation amount of the item for 2024 using the straight-line method, the depreciable amount is UAH 67 thousand (UAH 68 thousand - 1 thousand). Accordingly, the annual depreciation amount for 2024 is determined by dividing UAH 67 thousand by three (the remaining number of years of useful life of the item) (Table 2).

When applying the declining residual value method, the amount of annual depreciation is calculated by multiplying the residual value of an item (cost in the first year of operation) by the annual depreciation rate. It is calculated as the difference between the unit and the power of the root of the number of years of useful life of the item divided by the residual value of the item and its cost.

The depreciation of the studied fixed asset by the declining residual value method is calculated in Table 3. In this case, after the first year of operation, a revaluation was carried out (Table 1). The depreciation of the asset for 2023 should be calculated based on the new annual depreciation rate, which is recalculated as a result of the change in depreciated value, taking into account the number of years remaining until the end of its useful life. Due to the fact that almost at the end of each year the object is revalued, there is a constant need to recalculate the annual depreciation rate.

Calculating depreciation using the declining residual value method

Table 3

Year of useful life	Cost (revalued amount)	Amortisable cost	Annual depreciation rate	Depreciation of an asset			Amount of accrued depreciation since the beginning of operation (end of year)	Residual value at the end of the year
				Calculation of the annual depreciation amount	Annual amount of depreciation	Monthly depreciation amount (column 5 : 12)		
A	1	2	3	4	5	6	7	8
2022	101000	100000	$1-\sqrt[5]{1000/101000}=0.6026843$	101000 x 0,6026843	60871,11	5072,59	60871,11	40128,89
After revaluation as at 31.12.22.	213935,64	x	x	x	x	x	128935,64	85000
2023	213935,64	85000-1000 = 84000	$1-\sqrt[4]{1000/85000}=0.6706594$	85000 x 0,6706594	57006,05	4750,50	185941,69	27993,95
After revaluation as at 31.12.23.	519670,27	x	x	x	x	x	451670,27	68000

Continuation of table 3

2024	519670,27	68000-1000 =67000	$1-\sqrt[3]{1000/68000}$ = 0,75500135	68000 x 0,77500135	51340,09	4278,34	503010,36	16659,91
After revaluation as at 31.12.24.	1310100,18	x	x	x	x	x	1268100,18	42000
2025	1310100,18	42000-1000 =41000	$1-\sqrt[2]{1000/42000}$ = 0,84569665	42000 x 0,84569665	35519,23	2959,94	1303619,41	6480,77
2026	1310100,18	41000	0,84569665	6480,77 x 0,84569665	5480,77	456,73	1309100,18	1000,00

Source: developed by the author based on conventional data

The accelerated depreciation method calculates the annual depreciation charge by multiplying the residual value of an asset (cost in the first year of operation) by the annual depreciation rate, which is determined by dividing 100% by the expected useful life and multiplying the resulting amount by two (Table 4). The amount of depreciation in the last year of useful life is calculated as the difference between the residual value of the object and its salvage value.

Calculation of depreciation using the accelerated decline method residual value

Table 4

Year of useful life	Cost (revalued amount)	Annual depreciation rate	Depreciation of an asset			Amount of accrued depreciation since the beginning of operation (end of year)	Residual value at the end of the year
			Calculation of the annual depreciation amount	Annual depreciation amount	Monthly depreciation amount (column 4 : 12)		
A	1	2	3	4	5	6	7
2022	101000	$\frac{100\%}{5}$ x 2 = 40%	101000 x 40%	40400	3366,67	40400	60600
After revaluation as at 31.12.22.	141666,67	x	x	x	x	56666,67	85000
2023	141666,67	40%	85000 x 40%	34000	2833,33	90666,67	51000
After revaluation as at 31.12.23.	188888,89	x	x	x	x	120888,89	68000
2024	188888,89	40%	68000 x 40%	27200	2266,67	148088,89	40800
2025	188888,89	40%	40800 x 40%	16320	1360	164408,89	24480
After revaluation as at 31.12.25.	54012,34	x	x	x	x	47012,34	7000
2026	54012,34	-	7000-1000	6000	500	53012,34	1000

Source: developed by the author based on conventional data

After the revaluation, the issue of recalculating the annual depreciation rate arises. When applying the declining residual value method, such a recalculation was natural, since the revaluation

changes the indicators used to calculate the annual rate. However, when calculating the annual depreciation rate using the accelerated decline in residual value method, the depreciated value of the participation interest is not taken into account. Therefore, recalculation of the annual rate in this case is not appropriate.

The absence of a need to recalculate the depreciation rate using the accelerated decline in residual value after revaluation can also be justified by the following considerations. If, after the first revaluation as at 31.12.22 (Table 4), the depreciation rate is recalculated based on the remaining useful life (5-1 = 4 years), it will be 100% / 4 - 2 = 50%. Accordingly, the amount of depreciation for 2023 will be equal to: 85000 - 50% = 42500 UAH. In the first year of operation, the annual depreciation amount was UAH 40400. This is significantly less than the amount calculated under the new rate for 2023 (UAH 42500), which contradicts the very essence of the accelerated depreciation method, which provides for higher depreciation amounts in the first years of useful life and lower amounts in the subsequent years. In addition, if a revaluation is performed with one year remaining in the useful life, the recalculation of the depreciation rate will result in a depreciation rate of 100% / 1 - 2 = 200%, which is absurd. Therefore, in this case, regardless of the revaluation, the annual depreciation rate calculated when the asset was put into operation (40%) will be applied.

According to the cumulative method (Table 5), the annual depreciation amount is calculated by multiplying the depreciated cost by the cumulative coefficient. It is determined by dividing the number of years remaining until the end of the useful life of the object by the sum of the years of its useful life. In our case, in 2022, the value of the cumulative coefficient is $\frac{5}{1+2+3+4+5} = \frac{5}{15}$. If no revaluation of the object had been carried out at the end of 2022, the cumulative coefficient would have been equal to: $\frac{4}{15}$, for 2004 - $\frac{3}{15}$, etc. The revaluation carried out on 31.12.21 necessitated the recalculation of the cumulative coefficient, as well as the value to which it will be applied - depreciated value. As of the beginning of 2023, it amounted to UAH 85,000 - 1000 = UAH 84,000, and the cumulative coefficient is: $\frac{4}{1+2+3+4} = \frac{4}{10}$. Since this object is revalued annually, at the beginning of each year there is a need to recalculate the cumulative coefficient based on the remaining number of years of useful life.

Calculating depreciation using the cumulative method

Table 5

Year of useful life	Cost (revalued amount)	Amortisable cost	Cumulative ratio	Depreciation of an asset			Amount of accrued depreciation since the beginning of operation (end of year)	Residual value at the end of the year
				Calculation of the annual depreciation amount	Annual depreciation amount	Monthly depreciation amount (column 5 : 12)		
A	1	2	3	4	5	6	7	8
2022	101000	100000	5/(1+2+3+4+5) = 5/15	10000x 5/15	33333,33	2777,78	33333,33	67666,67
After revaluation as at 31.12.22.	126871,91	x	x	x	x	x	41871,91	85000
2023	126871,91	85000-1000 = 84000	4/(1+2+3+4) = 4/10	84000x 4/10	33600	2800	75471,91	51400
After revaluation as at 31.12.23.	167846,11	x	x	x	x	x	99846,11	68000
2024	167846,11	68000-1000 = 67000	3/(1+2+3) = 3/6	67000x 3/6	33500	2791,67	133346,11	34500

Continuation of table 5

After revaluation as at 31.12.24.	204334,39	x	x	x	x	x	162334,39	42000
2025	204334,39	42000-1000 =41000	2/(1+2) = 2/3	41000x 2/3	27333,33	2277,78	189667,72	14666,67
After revaluation as at 31.12.25.	97523,21	x	x	x	x	x	90523,21	7000
2026	97523,21	7000-1000 = 6000	1/1 = 1	6000x1	6000	500	96523,21	1000

Source: developed by the author based on conventional data

To apply the unit-of-production method of depreciation, additional information is required about the possible production capacity of the facility and the actual production volume for each month. The useful life is not set. The monthly depreciation amount under this method is determined as the product of the actual monthly output of products (works, services) and the production depreciation rate, which is calculated by dividing the depreciated cost by the total volume of products (works, services) expected to be produced by the item of property, plant and equipment. Table 6 shows the calculation of depreciation of the object under consideration using the unit-of-production method, assuming that it is possible to produce 1000 thousand units of products with its help. To obtain results comparable to other depreciation methods, we assume that this volume was produced over five years.

When applying this method, after each revaluation, the depreciation rate will be recalculated based on the new depreciated cost and the remaining output of the item. Thus, after the first revaluation (as of 31.12.23), the depreciated cost was 67000 (68000-1000), the remaining output that can be produced with this fixed asset is 746000 units (1000000 - 156000 - 98000), and the new production depreciation rate is equal to 67000/746000 = 0,08981233. If no revaluation is carried out at the balance sheet date (2021, 2023), then, accordingly, the production rate and depreciated value remain constant.

Calculation of depreciation using the unit-of-production method

Table 6

Year of useful life	First (revalued) cost	Cost to be amortised	Production depreciation rate	Actual production volume for the year, units.	Depreciation of an asset		Amount of accrued depreciation since the beginning of operation (end of year)	Carrying amount at the end of the year
					Calculation of the annual depreciation amount	Annual amount of depreciation		
A	1	2	3	4	5	6	7	8
2022	101000	100000	100000: 1000000 = 0,1	156000	156000x 0,1	15600	15600	85400
2023	101000	100000	0,1	98000	98000x 0,1	9800	25400	75600
After revaluation as at 31.12.23.	90846,56	x	x	x	x	x	22846,56	68000
2024	90846,56	68000-1000 =67000	67000: (1000000-156t-98t)= 0.08981233	288000	288000x 0,08981233	25865,95	48712,51	42134,05
2025	90846,56	67000	0,08981233	305000	305000x 0,08981233	27392,76	76105,27	14741,29

Continuation of table 6

After revaluation as at 31.12.25.	43139,10	x	x	x	x	x	36139,1	7000
2026	43139,10	7000-1000 =6000	6000/ (1000000-156t-98t-288t-305t)= 0.0392157	153000	153000x0,0392157	6000	42139,10	1000

Source: developed by the author based on conventional data

The use of accelerated depreciation methods for the item of property, plant and equipment in question necessitated its revaluation almost annually due to the fact that the fair value of the item declined steadily. In this case, it would have been more appropriate to apply the straight-line or unit-of-production method, as the correct depreciation method avoids constant revaluations. Thus, an important factor to consider when choosing a depreciation method is the dynamics of the fair value of an item with the expected intensity of its use. For example, accelerated methods may be applied to items that are subject to significant obsolescence or will be used very intensively in the first years of operation, which will result in a rapid decline in their fair value. Of course, it is impossible to predict how the fair value of property, plant and equipment will change, but it is necessary to forecast the main trends in its dynamics, as this will allow the company to save money on revaluations.

Conclusions and prospects. After the revaluation of property, plant and equipment, changes in depreciable amount occur. In this case, it is important to take measures to adequately reflect the subsequent depreciation of the items in the accounting records. Each of the depreciation methods, due to its specificity, requires separate rules for determining its amount after the revaluation of fixed assets:

- using the straight-line method, after revaluation, the changed amortised cost is divided by the number of remaining useful lives;
- when applying the declining residual value method, depreciation of an item is calculated based on a new annual rate recalculated as a result of changes in depreciated value taking into account the number of years remaining to the end of its useful life;
- when calculating the annual depreciation rate under the accelerated decline in residual value method, the amortised cost of the interest is not taken into account, so recalculation of the annual rate is not appropriate in this case;
- when applying the cumulative method after revaluation, it is necessary to recalculate the cumulative factor based on the remaining number of years of useful life.
- when applying the production method, after revaluation, the production depreciation rate will be recalculated based on the new depreciated cost and the volume of products (works, services) remaining to be produced by the item.

Since the need to revalue fixed assets depends on changes in fair value, its dynamics with the expected intensity of use of the objects is an important factor to consider when choosing a depreciation method. Methods for determining the fair value of property, plant and equipment require further research.

LIST OF OF SOURCES

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