

ACCOUNTING AND CONTROL ISSUES OF ENTERPRISE FIXED ASSETS

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Strengthening the accounting and control of fixed assets is of great significance for ensuring the safety and integrity of enterprise assets and improving enterprise economic efficiency [1-4]. In these theses explores the accounting and control issues of enterprise fixed assets. Firstly, the paper elaborates on the importance of fixed assets in enterprises and the necessity of correct accounting and control. Secondly, the paper analyzes the problems existing in fixed asset accounting and control in enterprises, such as inaccurate valuation of asset value, unreasonable depreciation calculation, and imperfect internal control system. Finally, the theses puts forward corresponding solutions, including strengthening asset inventory, improving depreciation policies, and establishing sound internal control systems. Problems in fixed asset accounting and control of enterprises [5-6]. (I) Inaccurate valuation of asset value. 1. Initial measurement is not accurate. 2. Subsequent measurement is not timely. (II) Unreasonable depreciation calculation. 1. Inappropriate selection of depreciation method. 2. Unreasonable determination of depreciation period. (III) Incomplete internal control system. 1. There are loopholes in the asset procurement link. 2. Assets are not used and managed properly. 3. Asset disposal is not standardized. IV. Measures to solve the problems of fixed asset accounting and control in enterprises. By strengthening asset verification, improving depreciation policies, and establishing a sound internal control system, the problems currently existing in fixed asset accounting and control in enterprises can be effectively solved, and the level of enterprise fixed asset management can be improved.

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