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## FEATURES OF THE ORGANIZATION OF ACCOUNTING OF SALE OF NON-CURRENT ASSETS

Formation of market relations provides further improvement of fixed assets of a company. Fixed assets are a material base of any enterprise. That is why both management and external users should receive correct information about the movement of non-current assets of the enterprise in the current economic conditions. This information affects the accuracy and reliability of information in the financial statements. That is why the proper organization of accounting of fixed assets is a prerequisite for more effective work of each enterprise.

In 2008, changes were made to the legal act that regulated the accounting of sale of fixed assets. These changes have created some problems in the organization of accounting of sale of fixed assets. This caused a lot of controversies among scientists and accountants. Scientists have not reached a single point of view that is why this issue is very relevant today. It requires continuing research in this area.

The article examines changes in the legal acts regulating accounting transactions related to the sale of non-current assets, provides a critical assessment

of these acts. It also gives recommendations regarding the correct display of these operations on the accounts.

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