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## **THE RECORD-KEEPING OF IMMATERIAL ASSETS AND ITS IMPROVEMENT.**

An immaterial asset is a nonmonetary asset, which does not have a financial form, can be identified and contained an enterprise with the purpose of the use of him during a period anymore one year for a production, trade, in administrative aims or grant in a lease other persons.

At posting of immaterial asset on an enterprise an Act of introduction to the economic turn of right of intellectual ownership is designed in composition IA (typical form № IA-1). For registration of leaving of separate objects of immaterial assets apply Act of leaving (liquidations) of right of intellectual ownership in composition IA (typical form IA-3). For depreciation of intangible assets and display it in the account is used «Statement of accounting for intangible assets and depreciation» (form number VIA-1).

An intangible asset is deducted from the balance in the event of his retirement as a result of donation or inability to obtain now further economic benefits from their use. The financial result on disposal of intangible assets is determined as the difference between income on disposal (net of indirect taxes and costs associated with disposal) and their residual value. Registers of analytical accounting for intangible assets dropped, added to the documents that are decorated secession these objects.

Analytical accounting is on each object separately in inventory card intellectual property rights as part of IA (typical form № IA-2) and the inventory of intellectual property rights as part of IA (typical form № IA-4). Synthetic accounting for intangible assets are to account 12 «Intangible Assets». Compile information on the presence and movement of intangible assets and accumulated depreciation reflecting in the Journal of the warrant number 4 and agricultural and analytical records intangible assets (f. № 4.3 agricultural).

Synthesis structure of primary documents and registers of analytical accounting to draw conclusions that inventories of intellectual property as part of IA (typical form № IA-4) must include props «mark on retirement», which will be recorded on the basis of the inventory card.

This will facilitate the simultaneous display of information in order to simplify the procedures of information files on intangible assets dropped (eliminated). We think that it is appropriate to create a structure Balance Sheet (Statement of Financial Position) according to the chart of accounts structure that will provide a simplified search and read accounting and analytical reporting.

**Key words:** accounting, intangible assets, primary documents, registers of analytical and synthetic accounting, amortization.