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Correction of errors in application of initial remnants of fixed tools in the ''1c: Enterprise 8.2''

According to practice, in the process of correcting errors in the program "IC: Enterprise" there are complications when it comes to the appropriate design of related transactions in accordance with the law and their method of their execution in automated accounting system. The article is written to define clear practical recommendations on correcting logical errors when initial remnants of fixed-tools for software-based platform "IC: Enterprise 8.2". In summarizing the results of scientific developments on methodological principles of accounting entry of initial remnants of fixed-tools in the "IC: Enterprise 8.2" and shaping proposals for improving the system, dialectical and logical methods have been used. Classification of errors that occur when you entering initial remnants of fixed-tools, of have also been defined. Clear practical recommendations on elimination of logical errors in initial remnants entered in the "IC: Enterprise 8.2", considering the requirements of the Tax Code of Ukraine have been given. It is concluded that to correct the errors introduced by initial remnants of fixed-tools one must use assets of standard documents.

Key words: primary balances, fixed assets, write-off, modernization, error correction.