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EVALUATION OF COMPUTER TECHNOLOGY IN ACCOUNTING AND TAXATION OF ENTERPRISE

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Summary. Problem statement. Recently, computer technology became the determining factor in the organization of the management and operation of any enterprise. Therefore the question of the proper accounting and taxation of computers and their components, software arises. Accounting regulatory framework has certain contradictions and legal documents of different levels of subordination are not always compatible. Enterprises should decide what to accept as the object of accounting, how to classify objects as depreciate computer equipment. Sometimes this leads to the accounting mistakes. **Analysis of publications.** According to some experts, to simplify the accounting, all components of the computer should be recognized as one entity because they do not work separately [4; 11]. Another point of view is that it's necessary to recognize each computer component as independent accounted object because it is more profitable to separate the low-value assets from fixed assets and write off the cost as stocks [2; 10, 14]. **Purpose .** Systematize and justify regulatory options for recognition and making entry of computer technology to the accounts and groups of tax accounting by companies. **Conclusion.** Standards of accounting and tax accounting allows to recognize computer as one object of fixed asset or few individual objects, among which are the basic tools, low-value non-current assets, low-value items. This question is answered depending on whether the components of computer used as a single object. In the classification of assets, original cost and period of operation is considered. OEM versions of software are accounted for as part of fixed assets - computer. In accounting, independent software refers to intangible assets, and in the tax accounting it can be considered as fixed assets or intangible asset. Crucial for its accounting is cost criteria and the right on computer program the company has - the right of ownership or right of use.

Key words: *computers, accounting, tax accounting, software, fixed assets, intangible assets.*

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