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## **INTEGRATIVE CHARACTERISTICS OF THE VALUATION OF ENTERPRISE'S NON-CURRENT ASSETS**

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### **Abstract.**

**Introduction.** *Valuation is a fundamental concept in accounting, tasked with providing monetary interpretation of accounting elements and business transactions involving them. A specific accounting element subject to the most comprehensive set of valuation methodologies is non-current assets. In the context of military conflict and post-war economic recovery, accounting valuation plays a key role in assessing the losses incurred by enterprises due to the damage or destruction of non-current assets.*

**The aim of the article** *is to summarize the various valuation methods for non-current assets and to explore the specifics of integrated valuation approaches used to assess the cost of damaged or destroyed non-current assets.*

**Results.** *The integrative characteristics of accounting valuation for non-current assets have been identified and substantiated as an informational component of enterprise performance management. The study examines the application of various valuation methods, including historical cost, initial cost, fair value, revalued amount, residual value, depreciation value, salvage value, net realizable value, and replacement cost. The expediency of excluding salvage value from the valuation of non-current assets is demonstrated due to its optional and unreliable nature. The article proposes a dual use of fair (market) value and replacement cost for the integrated valuation of different types of non-current assets, taking into account various threats during wartime and post-war periods. The integrative function of accounting valuation based on fair (market) value and replacement cost provides the most accurate basis for determining the compensation amount for fully or partially destroyed non-current assets.*

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**Prospects.** *Further research is needed into the digitalization of valuation processes in the context of developing integrated informational environments for the optimization of non-current asset management.*

**Keywords:** *accounting, valuation, information integration, non-current assets.*

**Formulas:** 0, **fig.:** 0, **tabl.:** 2, **bibl.:** 11.

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**Introduction.** Valuation is one of the fundamental tools of accounting methodology. From the standpoint of classical accounting theory, the purpose of valuation is to assign a monetary measurement to accounting objects. Accounting indicators that are not expressed in unified monetary terms cannot be presented in publicly available financial statements. Accounting professionals provide monetary valuation of a company's financial and economic activities in all their manifestations. Through valuation methods, integrated information processing takes place, aimed at summarizing accounting data. Therefore, valuation serves as a mediator between the processes of documentation and reporting in accounting. This mediating role also facilitates the formation of functional teams among enterprise employees. Personnel unite around accounting valuation to determine or verify the relevance of an asset's value in various socio-economic contexts. Accounting and management professionals use valuation as an essential element of their professional activity.

**Analysis of research and publications.** The most comprehensive studies on the positioning of valuation as a component of the accounting method have been conducted in the following monographs: Malyuga N.M. «Ways to Improve Valuation in Accounting: Theory, Practice, and Development Prospects» (1998) [1]; Lovinska L.H. «Valuation in Accounting» (2006) [2]; and Zadorozhnyi Z.-M.V., Semehen L.H., and Bohutska L.T. «Topical Issues of Enterprise Accounting Policy Regarding Non-Current Assets» (2012) [3]. Malyuga N.M. substantiated the recognition of valuation as an integral and key element of the accounting method; valuation in a unified monetary dimension is positioned as the basis for reliable representation of all assets, liabilities, and financial results in accounting. Building on previous contributions, Lovinska L.V. developed the concept of valuation as the methodological foundation of accounting. Semehen L.H. explored the variations in valuation methods for different enterprise assets and their regulation within accounting policies.

The issue of accounting valuation of non-current assets also remains a subject of scholarly investigation by various researchers: Borysyuk O.S. – regulatory framework for the valuation of non-current assets in terms of accounting and taxation [4]; Tymoshenko Y.M. – valuation of non-current assets in the context of transactions involving them [5]; Boiko R., Chik M., Poberezhnychenko M. – valuation as an informational component of non-current asset management [6]; Pavelko O., Myronets M., Popchuk D. – valuation of non-current assets in relation to their classification [7]; Svytnous I., Turzhanskyi V., Shepel T., Nikitchenko S. – foreign practices in applying valuation methods to non-current accounting items [8]. Despite the comprehensive nature of these scientific studies, insufficient attention has been given to accounting valuation as a tool for determining losses incurred by enterprises due to the damage or destruction of non-current assets.

**The purpose of the article** is to summarize the various valuation methods for non-current assets and to explore the specifics of integrated valuation approaches used to assess the cost of damaged or destroyed non-current assets.

**Results.** At present, accounting professionals have access to a broad range of alternative methods for determining actual value. The increasing relevance of accounting valuation has transformed accounting into an effective mechanism for generating information in response to changes in a company's financial and economic activities. The use of diverse valuation methods has significantly expanded the toolkit of managerial accounting. As a result, in contemporary accounting theory, valuation is emerging as an integrative element between financial and managerial accounting for non-current assets.

However, valuation inherently carries a considerable degree of subjectivity in the execution of duties by responsible personnel. Due to the variability of valuation methods, accounting professionals possess a mechanism through which accounting data may be manipulated to adjust reported figures. The selection of a particular valuation method can lead to the distortion of data on non-current assets. To minimize both subjective and deliberate influence on financial reporting, it is essential to regulate valuation methods within the framework of the accounting policy. In other words, accounting and managerial personnel are required to specify, in the enterprise's accounting policy directive, clearly defined valuation methods for each category of non-current assets. The restriction on frequent changes to accounting policies aims to reduce the potential for manipulative influence on financial data.

The mediating role of valuation is also evident in linking fundamental accounting principles such as substance over form and accrual basis with the principle of the single monetary measurement. The application of monetary measurement is recognized as the only viable means of ensuring comparability of a company's assets, liabilities, and financial performance. It is particularly appropriate to compare monetary indicators among enterprises within the same industry sector, as this forms the basis for identifying more efficient operational areas or business strategies. For this purpose, such enterprises must adhere to comparable valuation principles and methods.

A distinctive object of valuation is the company's non-current assets. Given their specific nature, non-current assets are subject to the most comprehensive application of contemporary valuation methods, which operate based on various value concepts (Table 1).

Table 1

Types of value in the valuation of non-current assets

№	Cost of non-current asset	Justification
1.	Original	The current value at the time of receipt of a non-current asset and its inclusion on the balance sheet of the enterprise.
2.	Historical	In most cases, it is equal to the original value, since it includes all costs of receipt or manufacture, as well as bringing the non-current asset to a state of suitability for use.
3.	Fair (market)	The cost of similar objects on an open competitive market.

*Continuation of Table 1*

4.	Revalued	The revised value of a non-current asset in the event of a significant difference from the fair value
5.	Residual	The cost of a non-current asset, which takes into account the degree of its depreciation.
6.	Depreciable cost	The cost of a non-current asset, which is subject to depreciation, taking into account the liquidation value.
7.	Liquidation	The cost of a non-current asset, which can be obtained upon its liquidation due to the expected residual useful life.
8.	Net realizable value	The fair value of a non-current asset, adjusted for the costs associated with its sale to the final buyer.
9.	Replacement value	The cost of a non-current asset, which is formed from the costs associated with its restoration to its original condition.
10.	Other	Less commonly, methods of discounting cash flows, equity participation, amortized cost, etc. are used for individual non-current assets.

Source: systematized independently

The determination of the initial cost of non-current assets is the most straightforward among regulated valuation procedures. For each instance of non-current asset acquisition, there exists a detailed methodology for calculating its initial cost. Financial statements contain indicators of the initial cost of non-current assets. This metric serves as a universal source of information when comparing the financial positions of different enterprises. Therefore, the use of initial cost in accounting becomes an integrated approach to the valuation of non-current assets, regardless of the method of their acquisition. Each unique non-current asset can be evaluated using a standardized methodology that brings it to the initial cost benchmark. Moreover, this indicator is relatively resistant to fraudulent manipulation, which makes it a reliable source of accounting information.

Until recently, accounting standards and practices placed emphasis on initial (historical) cost, which prioritized the value of a non-current asset at the time of its acquisition. However, reliance on outdated accounting data does not align with the principle of innovation, particularly in the context of advanced information technologies that have significantly accelerated computational processes. Additionally, the constant and rapid changes in the digital economy have undermined the relevance and usefulness of historical cost valuation for non-current assets.

A more forward-looking and effective valuation method is the determination of fair value. Fairness in valuation is achieved by comparing the asset with current prices for comparable non-current assets on an open, competitive market. In other words, to ensure the reliability of accounting information concerning non-current assets, it is necessary to reflect current market conditions. This can be accomplished through valuation based on the price of analogous assets or by incorporating expert appraisal, which takes into account the asset's condition and usage context. Consequently, only fair value is capable of most accurately capturing the current individual characteristics of each specific accounting object.

Fair value, however, is typically not disclosed in financial statements due to the high degree of subjectivity involved in its determination. Therefore, to reflect adjustments in the value of non-current assets resulting from physical and moral depreciation under changing operational conditions, the residual value is reported. Residual value also serves as the starting point for calculating depreciation under certain methods. However, the existence of multiple depreciation methods introduces an additional element of variability into the valuation of non-current assets.

Accordingly, to simultaneously balance the completeness and reliability of accounting information on non-current assets, both initial and residual values are disclosed in financial reporting. The company's balance sheet is thus capable of integrating indicators that may partially contradict one another from a strictly accounting perspective, yet together provide a comprehensive justification of the enterprise's financial condition.

In order to align the residual value of a non-current asset with its fair value, the accounting mechanism of revaluation is employed. Revaluation integrates various types of asset valuation to ensure the highest level of reliability in accounting information. Therefore, revaluation is positioned as an effective and legitimate method for updating data on a company's non-current assets. When the current value of a non-current asset deviates significantly from its fair value (by more than 10%), the revaluation process is initiated. The final outcome of this procedure is the determination of a revalued amount, which often necessitates adjustments to accumulated depreciation, the asset's useful life, and its residual value.

A persistent challenge is the revaluation of non-current assets with a zero residual value. The revaluation of fully depreciated non-current assets frequently results in a revalued amount of zero when applying a standardized revaluation index calculation method. However, generating a revalued amount of zero is illogical in situations where an asset's value must be updated to reflect the enterprise's current operational reality. In other words, for fully depreciated non-current assets, it is not feasible to determine their fair value for reflection within the accounting system.

In such cases, the residual value of a non-current asset cannot be fully depreciated and must equal its liquidation value. Nevertheless, assigning a critical role to liquidation value in the revaluation process of non-current assets may distort accounting data. The inherent subjectivity in calculating the revaluation index undermines the fundamental purpose of revaluation, which is to ensure the timely and accurate updating of accounting information.

The most debated issue in this context is the calculation of liquidation value for the purpose of determining the depreciable amount of a non-current asset. Calculating liquidation value is a highly subjective process, as it depends on the chosen estimation method, the professional judgment, and the experience of accounting personnel. Neither national nor international accounting standards provide clear guidance on how to calculate the liquidation value of non-current assets. Consequently, through the mechanisms of asset depreciation, accounting professionals may directly influence a company's financial indicators, thereby significantly distorting its financial statements.

Information asymmetry is introduced by forecasting the liquidity of a non-current asset upon completion of its useful life. The dynamic nature of enterprise operations almost always leads to changes in both the residual value and the liquidity of non-current assets.

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The longer the asset's useful life, the greater the transformational impact on its liquidation benefit. Changes in accounting policy regarding the method or technique of calculating depreciation may also result in adjustments to the rate at which the residual value of a non-current asset is calculated. Consequently, assumptions made at the time of commissioning regarding the asset's liquidation value may prove inaccurate. As a result, the determination of the depreciable amount of a non-current asset becomes a complex and unreliable approach to enterprise cost management. Accidental or deliberate errors in establishing the depreciable base – particularly when depreciation charges are allocated to production costs – can lead to a misstatement of product cost. In such circumstances, management lacks reliable accounting data for effective cost control, and tax liabilities may also be inaccurately determined. This, in turn, may undermine the stability of the enterprise's operations. To avoid such situations characterized by subjectivity and unreliability in accounting information, most enterprises opt to assign a zero liquidation value.

In the context of a digital economy and accelerated scientific and technological progress, an increasing number of non-current assets lose their relevance and demand even before the end of their projected useful lives. Non-current assets such as robotic production equipment, automated conveyor systems, software, virtual reality technologies, and artificial intelligence tools often experience rapid obsolescence, rendering them undesirable on the secondary market. Zero secondary market liquidity or the inability to determine a liquidation value – especially for intangible assets – intensifies the debate surrounding the relevance of the accounting concept of «liquidation utility».

During times of full-scale war and in the post-conflict recovery period, previously determined liquidation values may become unattainable due to the loss of asset utility caused by physical damage, destruction, or the inability to manage assets located in temporarily occupied territories. Force majeure conditions invalidate any forecasts regarding the future usability of non-current assets, making the assignment of liquidation value inconsistent with the socio-economic realities in which enterprises operate. The fictitious determination of depreciation-related accounting indicators under conditions of military threat undermines the core objective of accounting valuation – namely, the reliable determination of the value of assessed objects.

The refusal to calculate the residual (liquidation) value does not contradict IFRS (IAS 16), which allows for the assignment of a zero value in cases where accounting calculations are complex or impossible[9]. Therefore, for foreign investors, accounting indicators that exclude liquidation value are more transparent and comprehensible. Preventing manipulations with the depreciable value of non-current assets enhances trust in the financial statements among potential stakeholders. Strengthening the reliability of the domestic accounting system in the area of non-current asset accounting is crucial for the post-war recovery of Ukraine's economy.

A similar approach to determining the current and fair value of non-current assets is embedded in the concept of net realizable value. The main idea behind this calculation is to deduct selling costs from the proceeds obtained from the sale of the non-current asset. Reliable determination of such a value is only possible at the point of asset disposal and cannot be forecasted with precision. Moreover, the comparison of selling costs and revenue from asset disposal partially violates the principle of balance sheet comparability

and the determination of financial results from business operations. In other words, the calculated net realizable value is not fully reflected in standardized financial reporting formats, which reduces the necessity of using such an indicator in accounting practice. Additionally, this valuation is uninformative for assessing losses incurred by the enterprise due to the damage or destruction of non-current assets.

The process of compensating for losses caused by damage or destruction of a non-current asset involves a conflict between two valuation approaches: fair (market) value and replacement value. Each of these methods may be appropriate depending on the specific circumstances of harm inflicted on the owner of the non-current asset. Accounting is assigned the integrative role of reconciling these valuation methods to ensure maximum consideration of the interests of all parties involved in the compensation process (Table 2).

Table 2

Comparison of fair (market) and replacement value in the valuation of damaged and destroyed non-current assets

Comparison criterion	Fair (market) value	Replacement value
Type of the evaluated object	Equipment, vehicles, biological assets	Buildings, structures, intangible assets
Uniqueness of the object	The object has analogues that are freely sold on an active market	The object is unique without the possibility of setting a price for analogues
Location	Located in a controlled or uncontrolled territory	Located exclusively in the controlled territory
Degree of destruction	Completely destroyed object	Partially or completely destroyed object subject to restoration
Determination of the degree of destruction	Optional	Required for assessing the necessary restoration work
Functions of the evaluation commission	Search for information about analogues to the evaluated object on the market	Identification and forecasting the costs of restoring the assessed object
Consideration of indicators of economic development and macro environment	Takes into account all economic indicators of economic development and the conditions of the macroeconomic environment of the enterprise's operation.	Insufficiently takes into account, as it is focused on the original (historical) cost of resources spent on restoration.
Possibility of digitalization	Full algorithmization of the procedure for searching for information about market analogues on the Internet using AI technology	Partial automation of mathematical calculations and information processes

Source: developed by the author independently, taking into account the integration properties of the estimate

The most in-demand valuation method for non-current assets during wartime and the post-war recovery of the national economy is the determination of replacement cost. The calculation of the replacement cost of non-current assets involves accounting for all

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expenses required to acquire a similar asset under the current operational conditions of the enterprise. Replacement cost is almost always higher than the original cost, and certainly higher than the residual value, as inflation alone contributes to an increase in prices. However, in territories directly affected by military actions, replacement cost may sometimes be lower than other valuation types due to significant wartime risks associated with owning non-current assets. In such cases, it is advisable to assess the replacement of the asset based on relocating it to a controlled area not affected by military operations.

Market value involves the appraisal of a completely destroyed set of non-current assets. If the asset has been entirely destroyed, a comparable non-current asset with similar functional and utility characteristics can be identified on the market. The market value of a similar asset may be considered the basis for compensating war-related damages. This valuation format is applicable in cases where the non-current asset is beyond restoration. The impossibility of reconstructing the asset may result from its location in an uncontrolled territory or the impracticality of rebuilding certain settlements or areas. In such scenarios, the amount of compensation should correspond to the cost of an equivalent asset located in a safer region of Ukraine.

For partially damaged or entirely destroyed non-current assets intended for restoration, the use of replacement cost valuation is considered more appropriate. Applying market value in the process of restoring non-current assets is ineffective due to additional expenses such as dismantling, debris removal, and preparation for reconstruction. These expenses are not factored into market prices but can be clearly identified through the calculation of replacement cost. In such situations, the replacement cost, including preparatory expenses, may exceed the market value, which serves as a compelling argument when choosing a format for damage compensation. Rebuilding the non-current asset in a new location may prove more optimal than restoring the existing asset in its original setting.

The choice of valuation method largely depends on the type of non-current asset that has been negatively affected, including as a result of military actions. Specifically, for equipment, vehicles, and biological assets, it is more appropriate to apply fair (market) value when determining the amount of damage incurred. These types of non-current assets are more susceptible to total destruction, making restoration impossible. In certain cases, if the non-current assets can be repaired, the cost of spare parts and restoration works will constitute capital investments of the enterprise, which may be eligible for compensation from relevant institutions. In cases of capital repairs, the historical cost may be used to assess the damage, eliminating the need to apply other valuation methods.

Meanwhile, in assessing damage to buildings and structures, it is advisable to use replacement cost. A similar principle can be applied to the valuation of damaged or lost intangible assets. Replacement cost for such assets may include expenses for reobtaining the relevant permits or licenses, restoring the operability of various software systems, and so on. When valuing non-current assets based on replacement cost, it is essential to determine the extent of the damage. A valuation commission may express the level of damage or destruction of non-current assets as a percentage. In other words, the assessment of damage includes an evaluation of the intensity of the asset's impairment. The percentage of damage or destruction serves as the basis for proportionally writing off the residual value of the non-current asset as an enterprise expense. The residual value of



the remaining portion of the asset becomes the basis for calculating its future replacement cost.

In contrast, when assessing a non-current asset at fair (market) value, the percentage of damage – although it may be determined by a commission – does not have a decisive impact on the amount of compensation for the losses incurred. Under the market value approach, it is appropriate to write off the entire residual value of the damaged or lost asset as an expense. At the same time, any additional benefit derived from the disposal of the asset can be recognized as enterprise income. The compensation amount may be calculated as the difference between the market value of the non-current asset and the benefit received from its disposal. This valuation approach is similar to the determination of net realizable value. In this case, the net market value of the non-current asset is determined by considering all proceeds derived from the disposal of the asset due to impairment or destruction.

Another key distinction between fair value and replacement cost in the valuation of non-current assets lies in the role of the valuation commission. When determining fair (market) value, the commission is responsible for identifying comparable assets similar to those damaged as a result of hostilities. Once a non-current asset that best matches the search criteria has been found, valuation experts must determine the value of the comparable sample. This process can be highly subjective due to the challenges in locating and evaluating market equivalents [10].

In contrast, calculating replacement cost requires an assessment of the degree of destruction or damage to the non-current asset. The reliability of this valuation depends heavily on the professional judgment of valuation specialists. However, the costs associated with reconstruction or restoration are generally easier to identify and forecast. Estimates for restoration work are based on current market prices and can therefore be comprehensively reflected in the reconstruction budget for the non-current asset. At the same time, fair (market) value incorporates indicators of national economic development and the macroeconomic environment in which the business operates. Through market pricing mechanisms, the valuation of damaged or destroyed non-current assets captures the effects of inflation, interest rates, borrowing costs, market fluctuations, broken supply chains, and disrupted value chains, among other factors. Unlike replacement cost, market valuation provides the most accurate assessment at the current point in time. However, it does not account for additional indirect costs associated with maintaining a damaged non-current asset. Only the determination of replacement cost captures expenses related to maintaining non-current assets in working condition, preserving them, and mitigating the risks of repeated damage. Therefore, both valuation methods should be used in an integrated manner to ensure a reliable estimate of damage that considers all operational variables of the enterprise.

It is also important to note that using market value to assess damage to non-current assets is not feasible when the asset is unique. Fair (market) value cannot be established in the absence of information on similar or comparable non-current assets in an active market. Without reference data or benchmark samples, it becomes impossible for specialists to accurately determine the market value. In such cases, the commission must rely on replacement cost to assess the value of the damaged or destroyed non-current asset [11].

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Consequently, the current operational conditions of enterprises in the context of wartime and post-war economic recovery necessitate the integrated use of both fair (market) value and replacement cost when assessing non-current assets. When one method is impractical or impossible to apply, the alternative method should be used to determine the value of damaged or destroyed assets. Additionally, the valuation commission may apply both methods simultaneously and choose the most appropriate approach based on the results. In this dual-method framework, it is advisable to prioritize the method that best reflects the interests of the non-current asset's owner and maximizes the amount of compensation for its damage or loss.

**Conclusions.** A key element of the accounting method for non-current assets is valuation, which serves as a means of monetary measurement for accounting objects and the business processes involving them. Non-current assets are a specific category in accounting, subject to the broadest range of valuation methods, including original, historical, fair, revalued, residual, depreciation, liquidation, net realizable, and replacement cost. Most of these valuation approaches can be applied simultaneously to achieve more accurate results tailored to the diverse needs of stakeholders, highlighting the integrative nature of accounting valuation. Only liquidation value tends to lose relevance due to its optional nature and lack of reliability in calculation.

Valuation plays an integrative role in both accounting theory and practice, manifesting in the convergence of accounting principles, information processing methods, professional collaboration within expert teams, and communication processes. During wartime and the post-war recovery period, valuation becomes an effective tool for determining the damage suffered by an enterprise due to the impairment or destruction of non-current assets.

Under these conditions, it is advisable to simultaneously determine both fair (market) value and replacement cost. Although these valuation methods differ across several criteria – such as the type and uniqueness of the asset, its location, degree of destruction, the role of the valuation commission, consideration of economic and macroeconomic indicators, and digitalization potential – they are best used in an integrated manner to ensure accurate damage assessment.

The integrated application of fair (market) value and replacement cost ensures the most reliable outcome in calculating the compensation due to an enterprise for the full value of its damaged or destroyed non-current assets.

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## **ІНТЕГРАЦІЙНІ ВЛАСТИВОСТІ ОЦІНКИ НЕОБОРОТНИХ АКТИВІВ ПІДПРИЄМСТВА**

### **Анотація.**

**Вступ.** Оцінка є фундаментальною концепцією бухгалтерського обліку, на яку покладається завдання щодо грошової інтерпретації облікових об'єктів та господарських операцій з їх участю. Специфічним обліковим об'єктом, до якого застосовується найбільш повний перелік оцінювальних методик, є необоротні активи. В умовах воєнних дій та післявоєнного відновлення економіки облікова оцінка бере участь у визначенні завданих підприємству збитків унаслідок пошкодження чи знищення необоротних активів.

**Мета статті** полягає в узагальненні варіативних методів оцінювання необоротних активів з дослідженням специфіки інтегрованого обчислення їхньої вартості для оцінювання пошкодження чи знищення таких об'єктів.

**Результати.** Виявлено та обґрунтовано інтеграційні властивості облікової оцінки необоротних активів як інформаційної компоненти управління функціонуванням підприємства. Досліджено специфіку використання варіативних оцінювальних методів з визначенням первісної, історичної, справедливої, переоціненої, залишкової, амортизаційної, ліквідаційної, чистої реалізаційної та відновлювальної вартості. Доведено доцільність відмови від використання ліквідаційної вартості в оцінці необоротних активів унаслідок необов'язковості та недостовірності її обчислення. Запропоновано дуальне використання справедливої (ринкової) та відновлювальної вартості для інтегрованої оцінки варіативних видів необоротних активів з врахуванням різних загроз у воєнний та післявоєнний періоди. Інтегрована властивість облікової оцінки з обчисленням справедливої (ринкової) та відновлювальної вартості забезпечує найкращий результат для визначення розміру відшкодування підприємству повної вартості пошкоджених чи знищених необоротних активів.

**Перспективи.** Подальших досліджень потребують перспективи цифровізації оцінки у контексті формування інтеграційних інформаційних середовищ для оптимізації управління необоротними активами.

**Ключові слова:** облік, оцінка, інформаційна інтеграція, необоротні активи.

**Формули:** 0, **рис.:** 0, **табл.:** 2, **бібл.:** 11.

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