

UDC 657.6

DOI: <https://doi.org/10.37332/2309-1533.2026.1.28>

JEL Classification: M40, M41, D24

Zadorozhnyi M.Z.,  
*applicant\* for the third (educational and scientific) level of higher education*  
*“Doctor of Philosophy” in the specialty 071 Accounting and Taxation,*  
ORCID: <https://orcid.org/0000-0002-0768-5714>,  
West Ukrainian National University, Ternopil

## IMPROVEMENT OF FINANCIAL REPORTING ON ACCOUNTING FOR NON-CURRENT ASSETS

Задорожний М.З.,  
*здобувач третього (освітньо-наукового) рівня вищої освіти «доктор*  
*філософії» за спеціальністю 071 Облік і оподаткування,*  
Західноукраїнський національний університет, м. Тернопіль

## УДОСКОНАЛЕННЯ ФІНАНСОВОЇ ЗВІТНОСТІ З ОБЛІКУ НЕОБОРОТНИХ АКТИВІВ

**Formulation of the problem.** The final stage in the processing of accounting information is the preparation of reports. Reporting concludes the periodic cycle of accounting interpretation of business activities. Based on reporting documents on an enterprise's operations, information systematization, analytical processing, and managerial decision-making are carried out. Reporting forms in accounting also serve as a means of communication with various groups of stakeholders. The calculation of reporting indicators is performed on the basis of the accounting database using established algorithms and methodologies for the aggregation and systematization of information.

Depending on the degree of regulation of the procedures for completing reporting documents, as well as on the categories of users of accounting information, reporting is divided into external (financial statements, Management Report, Report on payments to the state, reports for other institutions) and internal (internal management reporting). A significant number of reporting indicators across all reporting forms relate to non-current assets. Since the condition of non-current assets and the efficiency of their use are important indicators of the sustainable functioning of an enterprise, reporting information on such assets attracts the attention of most internal and external stakeholders.

**Analysis of recent research and publications.** The issue of financial reporting on non-current assets is actively discussed in the scientific community. Foreexample, Storozhuk T. and Blyshchuk L. (2019) studied the presentation of non-current assets in the balance sheet according to national and international standards [1]. The peculiarities of accounting and reporting of non-current assets in enterprise financial statements were also examined by Voskalo I. (2015) [2]. The specifics of generating economic information based on balance sheet items of domestic enterprises were analyzed by Liashko D. (2011) [3]. Pasenko N. (2018) proposed ways to improve the Notes to the financial statements regarding non-current assets as a basis for analysis [4]. The procedure for disclosing information on non-current assets held for sale in enterprise financial statements was outlined by Mychak N. (2018) [5]. Scientists are investigating individual forms of financial reporting in the context of reflecting information about non-current assets. Proposals to improve certain forms of financial reporting without establishing their interconnection undermine the scientific value of scientific positions.

More scholars are paying attention to the positioning of new types of non-current assets in financial reporting in the context of the digitalization of the economy. The emphasis only on digital or intangible assets in financial reporting negates the importance of other non-current assets, which reduces the information value of existing forms of financial reporting. Azizan S. S., Marzuki M., Jamil M. and Safeei R. (2025) explored how regulatory clarity mediates accounting for digital assets to enhance financial reporting quality in Malaysia [6]. The accounting and reporting procedure for fixed assets in the context of digital transformation was studied by Tsiutsiak I. and Tsiutsiak A. (2024) [7]. Intangible assets and their impact on market valuation in the digital economy were reexamined by Wu J. (2026) [8]. Kuzyk N., Shevchuk K., Mishchenko T. and

---

\* Scientific supervisor: Muravskiy V. – doctor of economics, professor at the department of accounting and taxation

Venher A. (2025) analyzed the application of International Financial Reporting Standards in national practice for revaluation and impairment of fixed assets [9].

And only a few studies are devoted to systematic scientific research in the field of financial reporting on non-current assets. Mudimba C. (2025) examined the impact of non-current asset disclosure on financial reporting quality [10]. The methodology of representing bioenergy assets in integrated reporting was discussed by Bila Y. (2025) [11]. Hinke J. and Zborkova J. (2014) compared approaches to financial reporting of non-current assets under IFRS for SMEs and IAS/IFRS [12]. The need for thorough research, covering all forms of financial reporting, regarding the transformation of accounting for non-current assets determines the purpose of the article.

**Setting objectives.** The purpose of the article is to improve various forms of financial reporting in terms of displaying information about non-current assets to optimize information support for various groups of stakeholders.

**Presentation of the main research material.** First and foremost, information on an enterprise's non-current assets is disclosed in the Balance Sheet (Statement of Financial Position). The first section of this financial reporting form is titled "Irreversible Assets" ("Необоротні активи" in Ukrainian), which contradicts the criteria for identifying enterprise assets as well as national terminological practice. A more appropriate option would be to rename this section of the Balance Sheet (Statement of Financial Position) to "Non-current Assets" ("Непоточні активи" in Ukrainian) with a simultaneous clarification of the title of the line item with code 1090 to "Other Non-current Assets" ("Інші непоточні активи" in Ukrainian).

A similar change in designation within the structure of the first form of financial statements is also required for the indicator "Uncompleted Capital Investments" ("Незавершені капітальні інвестиції" in Ukrainian) with line code 1005. A change in the status of non-current assets in terms of recognizing them as ready for use (completed) results in their transfer from capital investments to a specific category of fixed assets, intangible assets, etc. From an accounting perspective, completed non-current assets cannot remain within the category of capital investments, which justifies removing the reference to the degree of completion from the title of this line item. In addition, as substantiated by T. Storozhuk and L. Blyshchuk, the title of such a reporting item is neither strictly regulated nor required by international standards [1]. Therefore, the title of line item 1005 in the Balance Sheet (Statement of Financial Position) is recommended to be presented in a simplified form as "Capital Investments", which corresponds to the accounting origin and recognition criteria of this type of asset.

Non-current assets represent unique reporting indicators which, in the Balance Sheet (Statement of Financial Position), are presented simultaneously in two measurements (at historical cost and carrying amount). However, this dual measurement in financial reporting is currently applied only to property, plant and equipment and intangible assets. At the same time, the single-factor presentation of investment property and long-term biological assets in the Balance Sheet (Statement of Financial Position), without accounting for their depreciation (amortization), remains unjustified. Considering that most non-current assets are subject to depreciation, it is advisable to disclose their initial cost and accumulated depreciation (wear value) in the financial statements.

For this purpose, it is recommended to add additional detailed valuation indicators with corresponding codification to the Balance Sheet (Statement of Financial Position) reporting items "Investment Property" (line code 1015) and "Long-term Biological Assets" (line code 1020), similar to the presentation used for property, plant and equipment and intangible assets. Expanding the list of items in the first section of the Balance Sheet (Statement of Financial Position) will ensure a logical structure of reporting indicators and a standardized methodology for presenting information on assets subject to depreciation.

The template of the Balance Sheet (Statement of Financial Position) incorporating the proposed changes is presented in Table 1.

Although most reporting indicators reflecting the current condition and movement of non-current assets are presented in the Balance Sheet (Statement of Financial Position), other forms of financial statements also disclose information related to such assets. In particular, the Statement of Financial Results (Statement of Comprehensive Income) contains indicators of total income and expenses associated with the use of these assets in the enterprise's operations.

However, the escalation of military threats significantly increases the probability of damage to or destruction of enterprises' non-current assets. Damage to or loss of property belonging to business entities under conditions of a full-scale war is recognized as an extraordinary event. The value of non-current assets affected under such circumstances is subject to state compensation. Until recently, accounting practice provided for special accounting accounts 75 "Extraordinary Income" and 99 "Extraordinary Expenses", the information from which was used to complete the relevant line items of Form No. 2 – Statement of Financial Results (Statement of Comprehensive Income). After the removal of such indicators from the reporting forms, a problem arose regarding the adequate presentation in financial statements of information on extraordinary events related to an enterprise's non-current assets.

Table 1

**Proposed structure of the Balance Sheet (Statement of Financial Position) items in terms of the presentation of non-current assets**

Asset	Line code	At the beginning of the reporting period	At the end of the reporting period
<b><u>I. Non-current assets</u></b>			
Intangible assets	1000	242	250
original cost	1001	359	403
accumulated depreciation	1002	117	153
<b><u>Capital investments</u></b>	1005	25	86
Fixed assets	1010	2068	2102
original cost	1011	6347	6566
depreciation	1012	4279	4464
Investment property	1015	60	75
<u>original cost</u>	<b>1016</b>	125	147
<u>depreciation</u>	<b>1017</b>	65	72
Long-term biological assets	1020	36	39
<u>original cost</u>	<b>1021</b>	48	52
<u>depreciation</u>	<b>1031</b>	12	13
Long-term financial investments:			
accounted for using the equity method	1030	0	0
other financial investments	1035	0	0
Long-term receivables	1040	26	44
Deferred tax assets	1045	0	0
<b><u>Other non-current assets</u></b>	1090	6	6

Source: compiled by the author

In order to ensure a complete and reliable information content of the Statement of Financial Results (Statement of Comprehensive Income) with respect to the impact of extraordinary events on enterprise assets, the existing practice of accounting for other operating income and expenses, as well as other income and expenses, may be applied. One may agree with the opinion of N. Mychak that “for the purpose of harmonizing the forms of financial statements, it would be advisable to present proceeds from the disposal of non-current assets as a separate item in Section I ‘Cash Flows from Operating Activities,’ which would indicate that the results of the sale of non-current assets are recognized within operating rather than investing activities” [5, p. 142].

In such a case, extraordinary losses of non-current assets in the form of their damage or destruction should be classified as other expenses (line code 2270 of the respective reporting form), whereas losses of current assets should be classified as other operating expenses (line code 2180). Similarly, extraordinary income arising from compensation for losses of non-current assets should be recognized as other income of the enterprise (line code 2240), while compensation for losses of current assets should be recorded as other operating income (line code 2120).

Another option for summarizing reporting information on extraordinary income and expenses is the use of separate line items in financial statements. National regulations do not prohibit the independent extension of the financial reporting taxonomy when additional disclosure is justified for a more comprehensive interpretation of an enterprise's activities. At the same time, under conditions of increasing military risks, there is a growing need to inform stakeholders about the impact of hostilities on the financial position of enterprises.

For this purpose, the Statement of Financial Results (Statement of Comprehensive Income) may be supplemented with separate indicators related to extraordinary events as a detailed breakdown of the relevant categories of income and expenses. Such reporting items reflecting extraordinary expenses and income arising from damage to or destruction of enterprise assets should be assigned unique line codes. Based on these detailed reporting indicators, stakeholders will be able to assess the extent of damage to infrastructure and production capacities of enterprises affected by the full-scale war. These indicators serve as reference points for evaluating the losses incurred and their subsequent compensation during wartime and the post-war recovery period.

Taking into account the possibility of independently adding detailed indicators to regulated financial statements, it is advisable to expand the informational content of the second section of the Statement of Financial Results (Statement of Comprehensive Income). As explained by D. Liashko, “although non-current asset items are evaluated according to the book-value approach based on accounting records, for certain reporting items personnel may perform revaluations or write-downs based on their own subjective assessments, considering the enterprise’s condition and target indicators” [3].

In particular, within the “Comprehensive Income” section it is recommended to further disaggregate the reporting indicator “Revaluation (Write-down) of Non-current Assets” (line code 2400) in order to justify the differentiated impact of various types of non-current assets on other comprehensive income before taxation. For this purpose, additional line items may be introduced in financial statements to disclose the results of the revaluation of property, plant and equipment (line code 2401), intangible assets (2402), investment property (2403), and long-term biological assets (2404).

The template of the Statement of Financial Results (Statement of Comprehensive Income) incorporating the proposed recommendations regarding the presentation of non-current assets is presented in Table 2.

Table 2

**Proposed structure of the Balance Sheet items of the Statement of Financial Results (Statement of Comprehensive Income) in terms of reflecting non-current assets**

II. TOTAL INCOME			
Indicator	Line code	For the reporting period	For the same period of the previous year
<b>Revaluation (Write-up/Write-down) of Non-current Assets, including:</b>	<b>2400</b>	81	101
<b>Revaluation (Write-up/Write-down) of Property, Plant and Equipment</b>	<b>2401</b>	65	84
<b>Revaluation (Write-up/Write-down) of Intangible Assets</b>	<b>2402</b>	12	11
<b>Revaluation (Write-up/Write-down) of Investment Property</b>	<b>2403</b>	4	6
<b>Revaluation (Write-up/Write-down) of Long-term Biological Assets</b>	<b>2404</b>	0	0
Revaluation (Write-up/Write-down) of Financial Instruments	2405	12	14
Accumulated Foreign Exchange Differences	2410	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures	2415	0	0
Other Comprehensive Income	2445	8	7
Other Comprehensive Income Before Tax	<b>2450</b>	101	122
Income Tax Related to Other Comprehensive Income	2455	18	22
Other Comprehensive Income After Tax	<b>2460</b>	83	100
Total Comprehensive Income (sum of lines 2350, 2355 and 2460)	<b>2465</b>	485	505

Source: compiled by the author

The separate presentation of the revaluation or impairment of non-current assets provides a more reliable basis for explaining the processes involved in determining the financial results of an enterprise. The share of transactions related to value changes may differ across various groups of non-current assets, thereby forming a more comprehensive information resource for stakeholders regarding the operational condition of the enterprise’s long-term assets.

Somewhat less attention is devoted to non-current assets in the next form of financial reporting. The Statement of Cash Flows, which may be prepared using two methods, includes the reporting items “Proceeds from the Sale of Non-current Assets” (line code 3205) and “Payments for the Acquisition of Non-current Assets” (line code 3255) as components of investing activities. The acquisition of non-current assets occurs in two stages and indeed belongs to investing activities due to the initial emergence of capital investments within the enterprise. However, the disposal of non-current assets is more difficult to classify as an investing process.

Furthermore, according to N. Voskalo, “the use of account 680 “Settlements Related to Non-current Assets and Disposal Groups Held for Sale” to record settlements arising from the sale of non-current assets is debatable, since upon shipment of such assets a receivable arises rather than a current liability” [2]. The process of selling such assets also consists of two consecutive stages. The first stage involves the transformation of non-current assets into current assets with recognition in the specialized accounting account 286 “Non-current Assets and Disposal Groups Held for Sale”. Only after this stage does the second stage occur – the actual sale of these assets in their current form, allowing the recognition of the corresponding expenses and income in accounting records.

According to N. Voskalo, “account 680 should be used only when advance payment for such assets exists, while for other settlements an appropriate subaccount to account 37 “Settlements with Various

Debtors” should be introduced, namely subaccount 378 ‘Receivables Related to Non-current Assets and Disposal Groups Held for Sale’ [2].

In addition, the title of the reporting item “Proceeds from the Sale of Non-current Assets” (line code 3205) in the Statement of Cash Flows is inaccurate, as it contradicts the recognition procedures for such assets and the accounting methodology applied to their disposal. In order to reflect the two-stage transformation process of non-current assets prior to their disposal, the respective item in the Statement of Cash Flows (direct method) should be presented as “Proceeds from the Sale of Current Assets Resulting from the Reclassification of Non-current Assets”, while maintaining the existing codification of reporting lines.

The proposed clarification of financial reporting is synchronized with the national methodology for accounting for the disposal of non-current assets, taking into account the multi-stage nature of the relevant processes and the necessity of using specialized accounting accounts for the transformation of non-current assets into current assets.

The greatest informational flexibility in terms of independently adding detailed line items to regulated financial statements is observed in the Notes to the Annual Financial Statements (hereinafter – Notes). This reporting form is intended to provide additional explanations of the indicators presented in other financial statements. The Notes contain a more comprehensive scope of reporting information aimed at explaining the application of the enterprise’s accounting policies and facilitating the analysis of reported indicators.

In particular, the first section of the Notes is intended to provide a detailed disclosure of accounting information regarding the enterprise’s non-current assets. However, the title of this section somewhat narrows its substantive scope to property, plant and equipment only. Since the Notes also disclose information on other non-current tangible assets, it is advisable to rename the first section of the Notes as “Non-current Tangible Assets” Similar remarks also apply to other elements of the first section of this reporting form that refer exclusively to the enterprise’s property, plant and equipment (Table 3).

**Table 3**

**Proposed structure of the articles of the first section of the Notes in the part of reflecting non-current assets**

<b>I. Non-current tangible assets</b>						
<b>Groups of non-current tangible assets</b>	<b>Line code</b>	<b>Balance at the beginning of the year</b>		<b>Revaluation</b>		<b>...</b>
		<b>primary (revalued) cost</b>	<b>depreciation</b>	<b>primary (revalued) cost</b>	<b>depreciation</b>	<b>...</b>
<b>Investment property, including:</b>	010	348120	346182	-	-	...
<b>Land</b>	<b>011</b>	-	-			
<b>Buildings, structures and transmission devices</b>	<b>012</b>	156002	155045			
<b>Other real estate</b>	<b>013</b>	192118	191137			
Land	020	89648249	-	-41977	-	...
Capital expenditures for land improvements	030	-	-	-	-	...
Buildings, structures and transmission devices	040	514830243	170678689	2460676	2460005	...
Machinery and equipment	050	446548174	241983909	-	-	...
Vehicles	060	3955072	3380998	-	-	...
Tools, devices, inventory	070	13282352	10006413	-	-	...
Animals and perennial plantings	080	61529	49512	-	-	...
Other fixed assets	090	1376326	443073	-	-	...
Museum collections	100	-	-	-	-	...
Library collections	110	70245	33228	-	-	...
Low-value non-current tangible assets	120	64027818	31156934	-	-	...
Linen, bedding, clothing and footwear	130	8809	3688	-	-	...
Inventory packaging	140	-	-	-	-	...
Special-purpose non-current tangible assets	150	69391	162	-	-	...
Natural resources	160	-	-	-	-	...
Other non-current tangible assets	170	1147069	16202213	-	-	...
<b>Total</b>	<b>180</b>	<b>1135373397</b>	<b>474285001</b>	<b>2418699</b>	<b>2460005</b>	

Source: compiled by the author

It is also advisable to further disaggregate the “Investment Property” item in the first section of the Notes to the Financial Statements by different types of non-current assets. The current financial reporting

taxonomy does not provide for the disclosure of information on various groups of non-current assets held by construction enterprises for leasing purposes. However, the aggregated presentation of investment property does not allow for a sufficiently detailed justification of the investment policy of a construction enterprise.

Many construction companies retain part of their real estate in ownership for the purpose of leasing it out in the future. Leasing such non-current assets may indicate a positive financial position of the enterprise. In particular, the withdrawal of a portion of completed real estate from the list of properties available for sale and its retention in the company's ownership for the purpose of generating rental income indicates that the developer possesses sufficiently stable financial resources and does not require the immediate sale of such assets. At the same time, construction companies may lease land plots to other firms for the construction of buildings or for other forms of joint activities.

Presenting the value of assets held for lease within a single reporting item in financial statements does not provide stakeholders with sufficient information for a detailed assessment of leasing operations. N. Pasenko proposes introducing a separate section for investment property in the Notes, which could lead to excessive informational complexity of the reporting form [4]. Therefore, it is more appropriate to provide clarifying indicators for the reporting item "Investment Property" (line code 010) broken down by different categories of non-current assets. Such expanded disclosure would enable investors and other interested parties to obtain information about groups of investment assets oriented toward leasing operations.

A similar level of detail is also required for the second section of the Notes, "Intangible Assets." Since the useful life of certain intangible assets may often be less than one year, it is necessary to distinguish between current and non-current intangible assets. The classification of intangible assets according to their useful life requires their corresponding presentation in financial statements.

The second section of the Notes currently contains a list of items relating exclusively to intangible assets. However, the titles of certain indicators and their arrangement within the reporting form are somewhat inaccurate. The current taxonomy of the "Intangible Assets" section differs significantly from the list of subaccounts under accounting account 12 "Intangible Assets", which complicates the informational synchronization between the elements of the accounting method. Accounting professionals often face difficulties when preparing the Notes because it is impossible to directly transfer accumulated information from the respective accounting accounts.

Therefore, it is recommended to revise the items in the second section of the Notes in accordance with the titles and systematization of the subaccounts under account 12 "Intangible Assets". Such an approach would contribute to structural harmonization and improve the informational logic of calculating indicators and completing financial statements (Table 4).

Table 4

**Proposed structure of the items of the second section of the Notes in the part of reflecting non-current assets**

<b>II. Intangible assets</b>						
<b><u>Groups of non-current assets</u></b>	<b>Line code</b>	<b>Balance at the beginning of the year</b>		<b>Revaluation</b>		<b>...</b>
		<b>primary (revalued) cost</b>	<b>depreciation</b>	<b>primary (revalued) cost</b>	<b>depreciation</b>	<b>...</b>
<b><u>Rights to use natural resources</u></b>	200	193539	89686	-	-	...
<b><u>Rights to use property</u></b>	210	76316	608	-	-	...
<b><u>Rights to commercial designations</u></b>	220	-	-	-	-	...
<b><u>Rights to industrial property objects</u></b>	230	2538	2392	-	-	...
<b><u>Copyright and related rights</u></b>	240	-	-	-	-	...
<b><u>Other intangible assets</u></b>	250	14212248	11880788	-	-	...
<b>Total</b>	260	14484641	11973474	-	-	...

*Source: compiled by the author*

At the same time, it is advisable to include a separate detailing line for current intangible assets for each item in the "Intangible Assets" section of the Notes. Each type of intangible asset in the respective reporting form should be presented both as a total amount and with an indication of the share attributable to current intangible assets. This approach provides stakeholders with an effective tool for informing and monitoring various types of intangible assets in relation to their useful lives, which is particularly relevant in the context of the digital economy, characterized by a high variability of digital assets and settlement instruments.

A similar improvement in the structure of reporting indicators is also required for the third section of the Notes titled "Capital Investments". In order to establish a direct link between successive procedures of accounting information processing, it is advisable to use in the Notes the list of subaccounts under accounting account 15 "Capital Investments" which is supplemented by subaccount 150 "Capital investments in investment real estate" (Table 5).

**Table 5**

**Proposed structure of the articles of the third section of the Notes in the part of reflecting non-current assets**

<b>III. Capital investments</b>				
<b>Indicator</b>	<b>Line code</b>	<b>At the beginning of the year</b>	<b>During the year</b>	<b>At the end of the year</b>
<b>Capital construction</b>	300	0	0	0
<b>Capital investments in investment property</b>	305	0	0	0
Capital investments in fixed assets	310	35418708	54641967	7334521
Capital investments in other non-current tangible assets	320	853928	15060247	2296496
Capital investments in intangible assets	330	4026000	0	0
Capital investments in long-term biological assets	340	0	0	0
Capital investments in non-current special-purpose assets	345	0	0	0
<b>Total</b>	<b>350</b>	<b>40298636</b>	<b>69702214</b>	<b>9631017</b>

Source: compiled by the author

Optimizing the taxonomy of the third section of the Notes simplifies the process of transferring information from the accounting records of capital investments of construction enterprises to the respective reporting form. When the titles and the structure of reporting items are synchronized, the risk of information loss and conflicts between different data sources is minimized, thereby improving the informational content of the Notes.

Due to the significant informational value of the Notes with regard to the accounting of non-current assets, they may also be used as a basis for internal (managerial) reporting [13]. After the recommended changes to their taxonomy are implemented, the Notes become an effective information tool for the management of construction companies. For most strategic management purposes, the Notes can be used without additional disaggregation of reporting indicators. However, for the purposes of informing specialists responsible for operational and tactical management, the current format of the Notes is of limited usefulness.

In order to improve the informational attributes of financial reporting as a basis for the preparation of managerial reports related to the accounting of non-current assets, it is advisable to provide the possibility of expanding reporting indicators according to certain classification criteria [14]. The development of such approaches will be the subject of further research.

**Conclusions from the conducted research.** The final stage of the accounting process involves the preparation of various types of reporting. Information on non-current assets is disclosed in financial statements, internal (managerial) reports, the management report, and other reporting forms. In order to ensure compliance with national and international regulations, achieve informational synchronization with other elements of the accounting method, establish interconnections among different reporting forms, and take into account the methodology for accounting for non-current assets, it is advisable to refine the titles and codification of reporting items, as well as the structure and content of the following reporting components: the first section of the Balance Sheet (Statement of Financial Position); the first and second sections of the Statement of Financial Results (Statement of Comprehensive Income); the Statement of Cash Flows prepared using the direct method; and the first, second, and third sections of the Notes to the Annual Financial Statements.

Considering the purpose of the Notes to the Annual Financial Statements, which is to provide a more detailed disclosure of financial reporting information, it is recommended that they also be used as a basis for the preparation of internal (managerial) reporting regarding the presentation of information on the non-current assets of construction enterprises. This issue will be further explored in subsequent research.

**Literature**

1. Сторожук Т. М., Блищик Л. В. Особливості відображення необоротних активів у балансі за національними та міжнародними стандартами. *Економіка, облік і аудит*. 2019. Вип. 29. С. 607-615. URL: <https://api-ir.dpu.edu.ua/server/api/core/bitstreams/362b88e7-5653-427e-852f-5c375f27bb19/content> (дата звернення: 20.01.2026).

2. Воськало І. Особливості відображення в обліку та звітності інформації про необоротні активи. *Науковий вісник Ужгородського університету. Серія Економіка*. 2015. № 45(2). С. 317-320. URL: [http://www.visnyk-ekon-old.uzhnu.edu.ua/images/pubs/45/2/45\\_2\\_317-320\\_Воськало.pdf](http://www.visnyk-ekon-old.uzhnu.edu.ua/images/pubs/45/2/45_2_317-320_Воськало.pdf) (дата звернення: 20.01.2026).
3. Ляшко Д. Ю. Особливості формування економічної інформації за статтями балансу вітчизняних підприємств. *Бюлетень Міжнародного Нобелівського економічного форуму*. 2011. № 1(4). С. 241-246. URL: <http://duan.edu.ua/uploads/bjulleten2011/13151.pdf> (дата звернення: 20.01.2026).
4. Пасенко Н. С. Напрями удосконалення приміток до фінансової звітності щодо необоротних активів як інформаційної бази для проведення аналізу. *Сучасні проблеми управління підприємствами: теорія і практика* : матеріали міжнародної науково-практичної конференції (м. Харків, 29-30 березня 2018 р.). Харків : ХНЕУ ім. С. Кузнеця, 2018. С. 358-360.
5. Мичак Н. О. Порядок розкриття інформації про необоротні активи, утримувані для продажу, у фінансовій звітності підприємств. *Економічний вісник Запорізької державної інженерної академії*. 2018. Вип. 2. С. 139-143. URL: [http://nbuv.gov.ua/UJRN/evzdia\\_2018\\_2\\_29](http://nbuv.gov.ua/UJRN/evzdia_2018_2_29) (дата звернення: 21.01.2026).
6. Azizan S., Marzuki M., Jamil M., Safeei R. Navigating accounting for digital assets: the mediating role of regulatory clarity in enhancing financial reporting quality in Malaysia. *International Journal of Research and Innovation in Social Science*. 2025. Volume IX. Issue IX. P. 3829-3837. DOI: <https://doi.org/10.47772/IJRIS.2025.909000317>.
7. Цюцяк І., Цюцяк А. Порядок обліково-звітного відображення основних засобів у контексті цифрової трансформації. *Економічний аналіз*. 2024. Том 34. № 4. С. 283-293. DOI: <https://doi.org/10.35774/econa2024.04.283>.
8. Wu J. Intangible assets and market valuation: rethinking disclosure in the digital economy. *Journal of Innovation and Development*. 2026. Vol. 14. № 2. P. 575-583. DOI: <https://doi.org/10.54097/sadjkm75>.
9. Kuzyk N., Shevchuk K., Mishchenko T., Venher A. International financial reporting standards in the national practice of accounting for revaluation and impairment of fixed assets. *Bioeconomics and Agrarian Business*. 2025. Vol. 16. № 1. P. 214-233. DOI: <https://doi.org/10.31548/economics/1.2025.235>.
10. Mudimba C. Impact of non-current assets disclosure on financial reporting quality in churches and church-owned schools in Bulawayo. *International Journal of Research and Innovation in Social Science*. 2025. Volume IX. Issue I. P. 2659-2679. DOI: <https://doi.org/10.47772/IJRIS.2025.9010215>.
11. Біла Ю. Методика відображення біоенергетичних активів в інтегрованій звітності. *Світ фінансів*. 2025. № 1(82). С. 44-56. DOI: <https://doi.org/10.35774/sf2025.01.044>.
12. Hinke J., Zborkova J. Comparison of approaches to financial reporting of non-current assets according to the IFRS for SMEs and IAS/IFRS. *Procedia Engineering*. 2014. Vol. 69. P. 696-703. DOI: <https://doi.org/10.1016/j.proeng.2014.03.044>.
13. Муравський В. В. Організаційні аспекти формування і подання фінансової звітності під впливом інформаційної технології гіпертексту. *Вісник ЖДТУ*. 2009. № 1(47). С. 2-9. URL: <https://share.google/images/sp6yWzKeG0J1FDn1K> (дата звернення: 21.01.2026).
14. Zadorozhnyy Z., Muravskiy V., Semaniuk V., Humenna-Derij M. Global management accounting principles in the system of providing resource potential of the enterprise. *Financial and Credit Activity: Problems of Theory and Practice*. 2022. Volume 3(44). P. 63-71. DOI: <https://doi.org/10.55643/fcaptp.3.44.2022.3765>.

## References

1. Storozhuk, T.M. and Blyshchuk, L.V. (2019), "Features of the reflection of non-current assets in the balance sheet according to national and international standards", *Ekonomika, oblik i audyt*, Iss. 29, pp. 607-615, available at: <https://api-ir.dpu.edu.ua/server/api/core/bitstreams/362b88e7-5653-427e-852f-5c375f27bb19/content> (access date January 20, 2026).
2. Voskalo, I. (2015), "Features of reflecting information on non-current assets in accounting and reporting", *Naukovyi visnyk Uzhhorodskoho universytetu. Seriya Ekonomika*, no. 45(2), pp. 317-320, available at: [http://www.visnyk-ekon-old.uzhnu.edu.ua/images/pubs/45/2/45\\_2\\_317-320\\_Voskalo.pdf](http://www.visnyk-ekon-old.uzhnu.edu.ua/images/pubs/45/2/45_2_317-320_Voskalo.pdf) (access date January 20, 2026).
3. Liashko, D.Yu. (2011), "Features of the formation of economic information according to the balance sheet items of domestic enterprises", *Biuletyn Mizhnarodnoho Nobelivskoho ekonomichnoho forumu*, no. 1(4), pp. 241-246, available at: <http://duan.edu.ua/uploads/bjulleten2011/13151.pdf> (access date January 20, 2026).
4. Pasenko, N.S. (2018), "Directions for improving notes to financial statements regarding non-current assets as an information base for analysis", *Suchasni problem upravlinnia pidpriemstvamy: teoriia i praktyka : materialy mizhnarodnoi naukovo-praktychnoi konferentsii* [Modern Problems of Enterprise Management: Theory and Practice : Proceedings of the International Scientific and Practical Conference] (Kharkiv, 29-30 March 2018), Kharkiv National University of Economics named after S. Kuznets, Kharkiv, Ukraine, pp. 358-360.

5. Mychak, N.O. (2018), "Procedure for disclosure of information on non-current assets held for sale in the financial statements of enterprises", *Ekonomichnyi visnyk Zaporizkoi derzhavnoi inzhenernoi akademii*, Iss. 2, pp. 139-143, available at: [http://nbuv.gov.ua/UJRN/evzdia\\_2018\\_2\\_29](http://nbuv.gov.ua/UJRN/evzdia_2018_2_29) (access date January 21, 2026).
6. Azizan, S., Marzuki, M., Jamil, M. and Safeei, R. (2025), "Navigating accounting for digital assets: the mediating role of regulatory clarity in enhancing financial reporting quality in Malaysia", *International Journal of Research and Innovation in Social Science*, Volume IX, Issue IX, pp. 3829-3837, DOI: <https://doi.org/10.47772/IJRISS.2025.909000317>.
7. Tsiutsiak, I. and Tsiutsiak, A. (2024), "Accounting and reporting procedure for fixed assets in the context of digital transformation", *Ekonomichnyi analiz*, Volume 34, no. 4, pp. 283-293, DOI: <https://doi.org/10.35774/econa2024.04.283>.
8. Wu, J. (2026), "Intangible assets and market valuation: rethinking disclosure in the digital economy", *Journal of Innovation and Development*, Vol. 14, no. 2, pp. 575-583, DOI: <https://doi.org/10.54097/sadjkm75>.
9. Kuzyk, N., Shevchuk, K., Mishchenko, T. and Venher, A. (2025), "International financial reporting standards in the national practice of accounting for revaluation and impairment of fixed assets", *Bioeconomics and Agrarian Business*, Vol. 16, no. 1, pp. 214-233, DOI: <https://doi.org/10.31548/economics/1.2025.235>.
10. Mudimba, C. (2025), "Impact of non-current assets disclosure on financial reporting quality in churches and church-owned schools in Bulawayo", *International Journal of Research and Innovation in Social Science*, Volume IX, Issue I, pp. 2659-2679, DOI: <https://doi.org/10.47772/IJRISS.2025.9010215>.
11. Bila, Yu. (2025), "Methodology of representing bioenergy assets in integrated reporting", *Svit finansiv*, no. 1(82), pp. 44-56, DOI: <https://doi.org/10.35774/sf2025.01.044>.
12. Hinke, J. and Zborkova, J. (2014), "Comparison of approaches to financial reporting of non-current assets according to the IFRS for SMEs and IAS/IFRS", *Procedia Engineering*, Vol. 69, pp. 696-703, DOI: <https://doi.org/10.1016/j.proeng.2014.03.044>.
13. Muravskiy, V.V. (2009), "Organizational aspects of the formation and presentation of financial reporting under the influence of hypertext information technology", *Visnyk ZhDTU*, no. 1(47), pp. 2-9, available at: <https://share.google/images/sp6yWzKeG0J1FDn1K> (access date January 21, 2026).
14. Zadorozhnyy, Z., Muravskiy, V., Semaniuk, V. and Humenna-Derij, M. (2022), "Global management accounting principles in the system of providing resource potential of the enterprise", *Financial and Credit Activity: Problems of Theory and Practice*, Volume 3(44), pp. 63-71, DOI: <https://doi.org/10.55643/fcaptop.3.44.2022.3765>.

### **Задорожний М.З.**

#### **УДОСКОНАЛЕННЯ ФІНАНСОВОЇ ЗВІТНОСТІ З ОБЛІКУ НЕОБОРОТНИХ МАТЕРІАЛЬНИХ АКТИВІВ**

**Мета.** Вдосконалення варіативних форм фінансової звітності в частині відображення інформації про необоротні активи для оптимізації інформаційного забезпечення різних груп зацікавлених сторін.

**Методика дослідження.** У дослідженні використано системний аналіз, логічні узагальнення, порівняльний аналіз та структурно-функціональний підхід, що дало змогу комплексно розкрити перспективи удосконалення варіативних форм фінансової звітності з обліку необоротних активів.

**Результати дослідження.** Удосконалено відображення непоточних активів у системі фінансової звітності будівельних підприємств. Уточнено назву та кодифікацію відповідних звітних статей, структуру і змістове наповнення розділів Балансу (Звіту про фінансовий стан), Звіту про фінансові результати (Звіту про сукупні доходи), Звіту про рух грошових коштів (за прямим методом), Приміток до річної фінансової звітності. Запропоновані зміни спрямовані на забезпечення відповідності національним і міжнародним регламентам, досягнення інформаційної синхронізації з іншими елементами методу бухгалтерського обліку та встановлення взаємозв'язку між різними формами фінансової звітності.

**Наукова новизна результатів дослідження.** Вперше запропоновано використання Приміток до річної фінансової звітності як інформаційної бази для формування внутрішньогосподарської (управлінської) звітності в електронній формі на основі уточнення структури їх першого, другого та третього розділів з можливістю значної аналітичної деталізації, структурної та динамічної інтерпретації показників, що забезпечує підвищення інформаційної цінності звітної інформації про непоточні активи для різних груп стейкхолдерів.

**Практична значущість результатів дослідження.** Обґрунтовані пропозиції можуть бути використані для удосконалення формування та подання інформації про непоточні активи у фінансовій звітності будівельних підприємств. Запропоновані підходи щодо уточнення назв, кодифікації та змістового наповнення звітних статей можуть бути застосовані при складанні Балансу (Звіту про фінансовий стан), Звіту про фінансові результати (Звіту про сукупні доходи), Звіту про рух грошових коштів, Приміток до річної фінансової звітності та звіту про управління.

Результати дослідження сприятимуть підвищенню інформативності та узгодженості фінансової звітності, забезпеченню її відповідності національним і міжнародним вимогам, а також посиленню взаємозв'язку між окремими формами звітності. Практичне впровадження запропонованих положень дозволить підвищити якість обліково-аналітичної інформації щодо непоточних активів, що, своєю чергою, сприятиме прийняттю більш обґрунтованих управлінських рішень та підвищенню прозорості діяльності будівельних підприємств для зовнішніх користувачів.

**Ключові слова:** фінансова звітність, облік, необоротні активи, форми звітності, Примітки до річної фінансової звітності, будівельні підприємства.

**Zadorozhnyi M.Z.**

#### **IMPROVEMENT OF FINANCIAL REPORTING ON ACCOUNTING FOR NON-CURRENT ASSETS**

**Purpose.** The aim of the article is to improve alternative forms of financial reporting in terms of presenting information on non-current assets in order to optimize the information support for different groups of stakeholders.

**Methodology of research.** The study employs system analysis, logical generalization, comparative analysis, and a structural-functional approach, which made it possible to comprehensively reveal the prospects for improving alternative forms of financial reporting related to the accounting of non-current assets.

**Findings.** The presentation of non-current assets in the financial reporting system of construction enterprises has been improved. The titles and codification of the relevant reporting items, as well as the structure and content of the sections of the Balance Sheet (Statement of Financial Position), the Statement of Financial Results (Statement of Comprehensive Income), the Cash Flow Statement (direct method), the Notes to the Annual Financial Statements have been clarified. The proposed changes are aimed at ensuring compliance with national and international regulations, achieving information synchronization with other elements of the accounting method, and establishing interrelations between different forms of financial reporting.

**Originality.** For the first time, the use of the Notes to the Annual Financial Statements as an information base for the formation of internal (managerial) reporting in electronic form has been proposed. This is achieved through the refinement of the structure of the first, second, and third sections of the Notes, with the possibility of significant analytical detailing, as well as structural and dynamic interpretation of indicators. Such an approach enhances the informational value of reporting data on non-current assets for various groups of stakeholders.

**Practical value.** The practical significance of the obtained results lies in the possibility of their application for improving the formation and presentation of information on non-current assets in the financial reporting of construction enterprises. The proposed approaches to clarifying the titles, codification, and content of reporting items can be applied in the preparation of the Balance Sheet (Statement of Financial Position), the Statement of Financial Results (Statement of Comprehensive Income), the Cash Flow Statement, the Notes to the Annual Financial Statements, and the Management Report.

The research findings contribute to enhancing the informativeness and consistency of financial reporting, ensuring its compliance with national and international requirements, and strengthening the interrelation between individual reporting forms. The practical implementation of the proposed provisions will improve the quality of accounting and analytical information on non-current assets, which in turn will facilitate more well-grounded managerial decision-making and increase the transparency of construction enterprises for external users.

**Key words:** financial reporting, accounting, non-current assets, reporting forms, Notes to the Annual Financial Statements, construction enterprises.

*Дата надходження рукопису: 23.02.2026*

*Дата прийняття рукопису до друку: 20.03.2026*

*Дата публікації: 31.03.2026*