UDC 657.6
JEL classification: M40, M41, D24
DOI: 10.35774/visnyk2025.04.91

Determinants of accounting for depreciation of non-current tangible assets in construction

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Abstract.

Introduction. *In the modern economy, the ongoing transformations of socio-economic development and the influence of time on business entities create the need for continuous re-evaluation of the value and usefulness of a company's assets, which is directly reflected through the process of depreciation. At the same time, the emergence of new non-current assets and the expansion of their functional characteristics highlight the necessity to improve the methodology of accounting and depreciation calculation as a key tool for ensuring the accurate and comprehensive reflection of asset value in a dynamic business environment.*

Purpose of the article *is to specify and supplement the determinants of depreciation accounting for non-current assets by improving its theoretical positioning, methods of calculation, and procedures for recognition in accounting accounts and registers.*

Results. *The study analyzes the peculiarities of depreciation accounting for non-current assets of construction enterprises and substantiates the need to enhance methodological approaches to their depreciation. The relationship between the concepts of "wear" and "depreciation" is identified, and the expediency of considering this interdependence when forming sub-accounts under the account "Depreciation (wear) of non-current assets" is justified. The necessity of unifying the methodology for calculating depreciation of fixed and non-current tangible assets by abandoning the simplified "50%–50%" and "100%" methods, which distort the financial results of enterprises, is substantiated. The paper reveals the potential of using accounting information to form electronic accounting registers that reflect structural, dynamic, and cost-related characteristics of depreciation processes.*

Conclusions and prospects. *The implementation of the proposed improvements in the accounting of non-current asset depreciation contributes to the formation of a comprehensive information base for meeting the needs of internal and external stakeholders involved in managing the efficiency of non-current tangible assets in the construction sector. In the future, data from electronic registers on depreciation can be used to develop variable forms of internal and external reporting on the company's non-current assets, which represents a promising direction for further scientific inquiry.*

Keywords: *accounting, depreciation, non-current assets, depreciation calculation methods, accounting registers, construction companies.*

Received: 11 October 2025 | **Revised:** 12 October 2025 | **Accepted:** 23 October 2025 | **Published:** 30 October 2025

Suggested Citation

Zadorozhnyi, Z-M. V., Muravskyi, V. V., Zadorozhnyi M. Z. (2025). Determinants of accounting for depreciation of non-current tangible assets in construction. *Herald of Economics*, 4, 91-100. DOI: 10.35774/visnyk2025.04.91.

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Детермінанти обліку амортизації необоротних матеріальних активів у будівництві

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Анотація.

Вступ. *У сучасній економіці перманентні трансформації соціально-економічного розвитку та вплив часу на об'єкти господарювання зумовлюють потребу в постійному переосмисленні вартості та корисності активів підприємства, що безпосередньо проявляється через процес їхньої амортизації. Водночас виникнення нових необоротних активів та розширення їхніх функціональних властивостей актуалізує необхідність удосконалення методики обліку та нарахування амортизації як ключового інструменту відображення достовірної й повної вартості у динамічному середовищі господарювання.*

Мета статті *полягає в уточненні та доповненні детермінантів обліку амортизації необоротних активів у частині удосконалення її теоретичного позиціонування, методів нарахування, порядку відображення на рахунках обліку та в регістрах.*

Результати. *У роботі проаналізовано особливості обліку зносу необоротних активів будівельних підприємств та обґрунтовано необхідність удосконалення методичних підходів до їх амортизації. Визначено взаємозв'язок понять «знос» і «амортизація» та обґрунтовано доцільність урахування цієї взаємообумовленості для формування субрахунків до рахунка «Знос (амортизація) необоротних активів». Обґрунтовано необхідність уніфікації методики нарахування амортизації основних засобів і необоротних матеріальних активів шляхом відмови від спрощених методів «50% на 50%» та «100%», що спотворюють фінансові результати діяльності підприємства. Розкрито можливості використання облікової інформації для формування електронних облікових регістрів, що відображають структурні, динамічні та собівартісні характеристики амортизаційних процесів.*

Висновки та перспективи подальших досліджень. *Імплементація пропозицій щодо удосконалення обліку амортизації необоротних активів сприяє формуванню повної інформаційної бази для забезпечення інтересів внутрішніх та зовнішніх груп фахівців, пов'язаних з управлінням ефективністю використання необоротних матеріальних об'єктів у будівництві. У подальшому обліку інформацію з електронних регістрів щодо амортизації можна використовувати для формування варіативних форм внутрішньої та зовнішньої звітності про необоротні активи підприємства, що є предметом перспективних наукових пошуків.*

Ключові слова: *облік, амортизація, необоротні активи, методи нарахування амортизації, обілкові регістри, будівельні підприємства*

Introduction. Dynamics and variability in the material universe are opposed to constancy, which affects the economic activity of enterprises. Anthropogenic activity is aimed at overcoming chaos and compensating for dynamic phenomena. All material and most intangible objects undergo degenerative changes. The passage of time leads to the aging of the majority of objects in the universe. However, nearly all objects, as time passes, are subject to aging, which is described by the concept of depreciation (wear and tear). Depreciation represents the process of physical and/or moral deterioration of material and intangible objects as a result of the passage of time, operation, and exposure to an aggressive environment, which leads to partial or complete loss of functionality as well as the reduction of their original consumer properties. In the economic activities of enterprises, depreciation requires an economic interpretation. The economic manifestation of physical and moral deterioration is expressed through the concept of amortization.

Amortization is the economic measurement of irreversible transformations in a company's assets. It enables the monetary assessment of the portion of an asset's value that has been depreciated. From an accounting perspective, amortization constitutes an expense of a construction enterprise that reduces its profit for the reporting period. Since amortization reflects the loss in value of a non-current asset resulting from its depreciation, amortization charges are treated as expenses of the construction enterprise. These charges are included in operating expenses, depending on the place

ISSN 2786-4537 (print). Вісник економіки № 4, 2025 р.
ISSN 2786-4545 (online). Herald of Economics № 4, 2025

of use of the non-current asset (production, general production, administrative, distribution, and other operating expenses).

The cost nature of amortization allows it to be interpreted as the gradual transfer of the value of a non-current asset to the expenses of a construction company. Amortization is an essential item in cost calculation. The construction industry is characterized by the use of a significant number of non-current assets, which necessitates systematic research in the field of amortization accounting.

Analysis of research and publications. The methodology for accounting for amortization is regulated by the national accounting standards within the framework of accounting objects. However, there is currently no specialized regulatory document that would specifically govern the accounting of amortization charges. Considering the complexity, variability, and multifaceted nature of amortization, as well as the difficulties involved in its calculation, it would be more effective to develop a separate National Accounting Regulation (Standard) devoted exclusively to amortization. The adoption of such a regulatory and legal document would help eliminate contradictions in the process of calculating amortization and its presentation within the accounting system of an enterprise. Nevertheless, it should be noted that even in international practice there is no distinct standard solely dedicated to the accounting treatment of amortization.

At the same time, there exist significant differences between national and international approaches to amortization accounting, which have been the subject of active research by domestic scholars such as Horbacheva L.V. and Ionin Ye.Ye. [1]; Hrechko A.V. [2]; Dolishnia T.I. and Medvid I.B. [3]; Korolenko V.O. and Hevlych L.L. [4]; Moskaliuk H.O. and Tsukanova V.O. [5]; Selivanova N.M. and Popovych K.F. [6], among many others. The issues related to the selection of optimal methods for amortization calculation and their reflection in accounting records have been examined by Ihnashkina T.B. and Shura N.O. [7]; Mekh Ya.V. and Fedoronko N.I. [8]; Muzhevych N.V. [9]; Panchuk L.V. [10]; Shchyrska O.V. [11], and others. Although all researchers draw attention to the completeness and composition of non-current assets subject to amortization, the systemic aspects of amortization accounting have not been given sufficient scholarly consideration or methodological depth.

The purpose of this article is to clarify and expand the determinants of non-current asset amortization accounting by improving its theoretical positioning, refining methods of calculation, and specifying the procedures for its recognition in accounting records and registers.

Results. According to the National Accounting Regulation (Standard) of Ukraine (NP(S)BO), depreciation is calculated for an entire non-current asset as a single accounting unit, without identifying or separating its individual structural components. In contrast, under the International Accounting Standard (IAS) framework, if distinct structural parts or components of a non-current asset possess different useful lives or serve diverse functional purposes, each such component may be recognized as an independent asset. Consequently, these components may be depreciated separately using distinct depreciation methods and valuation parameters. This approach provides a more granular reflection of asset consumption and aligns the accounting treatment with the principle of faithful representation adopted in international financial reporting.

Under NP(S)BO, depreciation begins to be charged from the month following the date the asset is put into operation. The IAS approach, however, defines a different principle: depreciation commences when the non-current asset is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Thus, depreciation under IAS may begin even before the asset is physically employed in production, provided it has reached a usable condition. This reflects a conceptual difference between the administrative initiation of use in national practice and the economic readiness for use in international practice.

International standards also provide greater flexibility in the revaluation and reassessment of non-current assets, allowing more frequent updates to depreciation parameters. Accounting professionals

are empowered to independently revise the estimated useful life, residual value, and methods of depreciation to ensure that accounting estimates remain relevant and reflect current economic realities. Conversely, NP(S)BO regulations are more rigid and less detailed regarding the procedure for altering depreciation methods. As a result, domestic enterprises rarely perform asset revaluations, even though such adjustments would logically necessitate the revision of corresponding depreciation parameters.

A similar divergence exists in the determination of the point at which depreciation ceases. NP(S)BO explicitly stipulates that depreciation charges should stop from the first day of the month following the date of asset decommissioning or termination of use. Moreover, NP(S)BO provides a clearly defined list of permissible depreciation methods, including the straight-line method, the declining balance method, the accelerated declining balance method, the sum-of-years-digits method, the production (units-of-output) method, the tax method, as well as the simplified "100%" and "50/50" approaches. By contrast, the international regulatory framework does not prescribe specific depreciation techniques; rather, it allows entities to select or design any appropriate method that best reflects the pattern of consumption of the asset's economic benefits, consistent with the enterprise's oper.

Table 1

Comparison of national and international depreciation accounting requirements

№	Comparison criterion	National accounting regulations (standards)	International Accounting Standards
1.	Basic regulations	NP(S)BO 7 "Fixed assets"	IAS 16 "Property, Plant and Equipment"
2.	Accrual methods	Clearly defined list	Arbitrary set of methods at the choice of the enterprise management
3.	Start of accrual	From the month following the date of commissioning	At the moment of readiness of the object for use
4.	End of accrual	From the month following the date of termination of operation	At the moment of disposal or write-off
5.	Liquidation value	May not be determined and not used for depreciation	Mandatory determined and used for depreciation
6.	Clarification of the period of use	Not mandatory, may be carried out by decision of the company's personnel	Mandatory carried out at the end of the year or other reporting period
7.	Change in the calculation method	Infrequently carried out only with a change in the company's accounting policy	Partially carried out as an element of accounting valuation
8.	Component accounting	Not mandatory, depreciation is charged on a solid property object	Mandatory division into components if they have different depreciation parameters

Source: systematized by the author based on [12, 13].

In general, Ukrainian regulatory documents provide an exhaustive list of permissible depreciation methods, which can broadly be classified into two categories – uniform (straight-line) and accelerated methods. Among these, the straight-line method of depreciation calculation is the simplest to apply and is often considered the most practical and optimal for use by construction enterprises. It ensures a systematic allocation of the asset's value over its useful life in equal portions. However, as scholars have noted, "the disadvantage of this method lies in the fact that it does not account for moral (technological) depreciation and does not reflect the real production capacity of non-current assets in different years of operation" [10, p. 518]. According to T.B. Ihnashkina and N.O. Shura, "during the initial years of operation, equipment tends to be more productive, is utilized more intensively, and thus wears out faster. Therefore, under equal conditions, in the early years of use, the actual wear will exceed the calculated depreciation, whereas in the later years – it will be lower" [7].

Another method classified as uniform is the production (units-of-output) method, which links depreciation directly to the volume of production or output. Despite its conceptual advantages in

ISSN 2786-4537 (print). Вісник економіки № 4, 2025 р.
ISSN 2786-4545 (online). Herald of Economics № 4, 2025

aligning expenses with productivity, it is not well-suited for the construction industry, where the unpredictable influence of environmental and operational conditions makes it difficult to forecast the output or usage patterns of non-current tangible assets [9].

Accelerated methods of depreciation include the declining balance method, the double-declining balance method, and the sum-of-years-digits method. As L.V. Panchuk substantiates, "the stimulative function of depreciation is strengthened when accelerated methods are applied, since they allow for higher depreciation charges in the early years of an asset's operation. This, in turn, reduces the taxable base and enables enterprises to reinvest the saved funds in the renewal of fixed assets" [10, p. 519]. From a fiscal perspective, this approach supports investment activity and accelerates capital turnover. However, as Y.V. Mekh and N.I. Fedoronko argue, "accelerated depreciation methods do not reflect the actual pattern of loss in an asset's consumer qualities or value; instead, they follow predetermined algorithms that produce automatically decreasing depreciation amounts over time" [8, p. 112].

Consequently, accelerated depreciation methods are insufficiently adapted to the operational realities of construction enterprises. They fail to capture the gradual, consistent wear of non-current assets, which can lead to distortions in cost accounting – particularly an artificial increase in the cost of construction products, works, or services during the initial years of asset utilization. This may adversely affect competitiveness in the highly competitive construction market. Hence, the straight-line method, with its systematic and stable allocation of equal depreciation charges, is generally considered the most appropriate and balanced for construction companies, ensuring transparency and consistency in financial reporting for both internal and external stakeholders.

Among the accelerated methods defined in NP(S)BO but absent in IAS are two specific approaches: the "100% method" – immediate full depreciation at the time of asset commissioning, and the "50/50 method" – allocating 50% of the asset's cost at the beginning and the remaining 50% at the end of its useful life. These methods are recommended exclusively for other non-current tangible assets and differ substantially from the standard depreciation techniques applied to most non-current assets. Nevertheless, their implementation can lead to significant distortions in accounting indicators. Since the value of certain non-current assets can be considerable, the full or partial immediate expensing of their value through depreciation may artificially reduce the financial results of a construction enterprise.

Such methods may also enable managerial manipulation of accounting indicators in both financial and tax reporting, thereby undermining the reliability and credibility of the accounting system. Furthermore, a sharp increase in depreciation-related expenses within cost calculation may distort pricing policy and profitability analysis. The application of the "100%" and "50/50" methods contradicts the fundamental purpose of depreciation – the systematic, gradual, and periodic transfer of an asset's value to expenses throughout its useful life. Additionally, these methods isolate other non-current tangible assets from the general accounting framework, requiring specialized accounting treatments that unnecessarily complicate bookkeeping processes in construction enterprises. Therefore, to ensure the reliability of accounting information, the prevention of manipulative practices, and the simplification of accounting procedures, it is advisable to apply uniform depreciation methods to all categories of non-current tangible assets.

Given the shared methodological tools used to calculate depreciation for both fixed assets and other non-current tangible assets, adjustments are necessary in the current Chart of Accounts for Assets, Capital, Liabilities, and Business Operations of Enterprises and Organizations. The titles of subaccounts should incorporate a reference to the economic nature of asset wear, which is reflected through depreciation. Currently, subaccount names that refer exclusively to physical or moral depreciation overlook the dual connection between wear and amortization.

At the same time, it is inappropriate to equate the concepts of "wear" and "amortization" merely by mentioning them sequentially in account titles, as is the case in the existing Chart of Accounts. As O.V. Shchyrska argues, "non-current assets and their wear are objects of accounting that are subject to the influence of all elements of the accounting method, while amortization serves as a mechanism through which the value of a non-current asset is transferred to a newly created product. Amortization itself is not subject to documentation or inventory, but is applied as an evaluative tool for non-current assets" [11, p. 72]. Thus, in the accounting system – particularly in the structure of balance sheet accounts – the economic interpretation of wear should be reflected, requiring unified naming conventions for all subaccounts in accordance with a consistent standard.

In the next stage, information accumulated in the depreciation subaccounts is summarized in specialized accounting registers, which may be generated either in paper or electronic form. Under conditions of accounting digitalization, electronic registers are preferred due to their flexibility, dynamism, and high information capacity. Specialized software for fixed asset management allows the generation of multi-dimensional aggregated accounting data on depreciation, providing both analytical and summary insights [14].

The electronic format of accounting registers enhances the transparency and transformability of depreciation data. Generalized information on the depreciation of non-current tangible assets should be presented in several analytical dimensions – structural, dynamic, and cost-based projections – each containing a mandatory set of accounting attributes and identifiers (Table 2). This multidimensional presentation supports the integration of depreciation information into management decision-making systems and strengthens the analytical potential of digital accounting environments.

Table 2

Content content of electronic registers for accounting for depreciation of non-current tangible assets

Electronic register	Content	Purpose
Structural statement	Inventory number, subaccount number, name, original (revalued) cost, liquidation value, depreciation cost, useful life, depreciation calculation method, accumulated depreciation at the beginning of the period, depreciation per month, number of months of operation in the current year, accumulated depreciation at the end of the period	Informs about the current condition of each non-current asset, its wear and tear and depreciation
Dynamic statement	Group of non-current tangible assets, time periods, original cost, accumulated depreciation, cost of retired objects, depreciation of retired objects, cost of incoming objects, residual value including depreciation	Allows you to compare the overall degree of renewal, wear and tear and the current condition of non-current assets for different time periods or structural divisions
Self-value	Name of non-current object, use of the object for production purposes, volume of output (provision of services, construction work performed) using the object, accrued depreciation for the reporting period, reduced volume of depreciation per unit of output (work, services), share in cost price	Provides an assessment of the efficiency of using non-current tangible assets for production purposes with determination of the impact of depreciation on the cost price

Source: generated by the authors.

The structural version of the electronic register is designed to present a complete list of non-current assets by their respective groups in the context of depreciation. Such a register must necessarily include the initial (or revalued) cost, depreciation accrued during the reporting period, and the carrying (residual) value of each asset. The primary purpose of creating this electronic statement is to inform stakeholders about structural changes in the property status of a construction enterprise's non-current assets, taking into account the degree of wear and accumulated depreciation.

ISSN 2786-4537 (print). Вісник економіки № 4, 2025 р.
ISSN 2786-4545 (online). Herald of Economics № 4, 2025

In terms of format, the electronic structural register closely resembles the traditional Statement No. 7, which has long been used by most construction enterprises to accumulate accounting information on the depreciation of non-current assets. Through the use of such an electronic register, accounting and management personnel gain access to up-to-date data on the enterprise's current level of provision with non-current assets. In cases where the material and technical resources of the construction organization are found to be unsatisfactory, management decisions may be made regarding the disposal or capital repair of non-current tangible assets [15].

The dynamic electronic register, in turn, consolidates information on the wear and depreciation of specific groups of non-current tangible assets with the purpose of comparing these indicators across previous reporting periods. Accounting for the temporal changes in non-current tangible assets makes it possible to assess the overall property condition of a construction enterprise. Additionally, the current state of non-current tangible assets can be further detailed by operational units or departments where these assets are utilized. An example of an analytical table of the dynamic electronic register is presented in Table 3.

Table 3

Analytical table of the dynamic electronic register for depreciation accounting (mln. UAH)

№	Non-current tangible assets group	Original cost at the beginning		Accumulated depreciation		Cost of discontinued facilities		Depreciation of discontinued operations		Cost of incoming objects		Original cost at the end		Residual value less depreciation	
		2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
1	Buildings and structures	2,64	2,23	1,31	1,20	0,62	0,51	0,21	0,22	0,84	0,21	2,86	1,93	1,55	0,73
2	Machinery and equipment	1,55	1,68	0,85	0,81	0,22	0,56	0,15	0,44	0,11	0,05	1,44	1,17	0,59	0,36
…															

Source: generated by the authors.

Such an electronic statement enables the comparison of changes in the level of material and technical provision among various structural units of a construction enterprise. Negative trends identified through this analytical comparison require prompt corrective actions to minimize the impact of physical and moral depreciation of non-current tangible assets on the productivity, efficiency, and uninterrupted operation of construction organizations. By continuously monitoring the dynamics of asset wear and renewal needs, management can ensure a balanced utilization of resources and sustain the enterprise's long-term operational stability.

Of particular informational value is the proposed cost-based register for accounting depreciation. This type of electronic statement is designed to determine the amount of products manufactured (services rendered, or construction works performed) with the use of each non-current tangible asset. The purpose of such a register is to establish a direct relationship between the depreciation charges accrued and the cost of production, thereby enhancing the analytical capacity of the accounting system.

An analytical table, which serves as the foundation for this electronic register comparing accrued depreciation with the cost of manufactured products (services rendered, or construction works performed), is presented in Table 4.

Table 4

Analytical table of the electronic cost register for depreciation accounting (UAH)

№	Object name	Use for production purposes	Volume of products (works, services) per month	Accrued depreciation	The given amount of depreciation per unit of product (works, services)	Depreciation per type of product (works, services)	Share in unit cost
1.	Industrial concrete mixer	Construction site No. 2 «Obolonya-park Residential Complex»	1256	28500	18,50	23227	4,21 %
		Construction site «Klenovyi Gai»	285			52673	4,36 %
…							

Source: generated by the authors.

By operating with the total amount of depreciation accrued during the reporting period, the cost-based register makes it possible to determine its share in the cost of construction products (works, or services). A significant increase or deviation from planned cost indicators serves as a basis for revising the depreciation or pricing policy of the construction enterprise.

In addition, the accounting and management personnel of a construction organization may decide to replace certain non-current tangible assets used in construction activities in order to achieve better economic performance indicators and enhance competitiveness in the market.

In the future, the information accumulated in electronic registers can be utilized to develop variable formats of internal and external reporting on the enterprise's non-current assets, thereby supporting more flexible and transparent accounting and management decision-making processes.

Conclusions. The non-current assets of a construction enterprise are subject to physical and moral (functional) depreciation as a result of the passage of time, intensive use, and the influence of an aggressive external environment. The economic dimension of asset wear and tear is expressed through depreciation, which serves as the primary accounting mechanism for the gradual transfer of asset value to production costs.

The interdependence and mutual conditionality of the terms "depreciation (wear)" and "amortization" necessitate their joint consideration in the naming of subaccounts under the account "Depreciation (Amortization) of Non-current Assets." It is advisable to apply a unified depreciation methodology for both property, plant and equipment and other non-current tangible assets, while rejecting the "50%–50%" and "100%" methods due to their distorting effect on financial indicators in the month when depreciation is charged.

The proposed classification of subaccounts makes it possible to take into account the specific features of the construction industry, particularly through the separate accumulation of depreciation charges related to the use of temporary non-title structures, which are unique accounting objects differing from other types of non-current assets and therefore require detailed accounting and operational control. The resulting accounting information can be utilized to form structural, dynamic, and cost-based electronic registers, providing stakeholders with comprehensive insights into various aspects of depreciation accrual and write-off for the non-current assets of construction enterprises.

Implementation of these proposals contributes to the creation of a complete informational framework that supports the interests of both internal and external stakeholders involved in managing the efficiency of non-current tangible asset utilization in construction activities..

ISSN 2786-4537 (print). Вісник економіки № 4, 2025 р.
ISSN 2786-4545 (online). Herald of Economics № 4, 2025

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