

ASSESSED LIABILITIES IN THE ACCOUNT

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Abstract : In the article evaluated obligations _ accounting account and financial of the report international standards to recognize them account in the system how reflection carry on issues open given.

Key words : evaluated obligations , accounting account , international standards , legal obligation , constructive responsibility.

An economic operator in the conditions of modernization and liberalization of the economy timely, accurate and complete formation issues important important have That's it because of economy host in subjects appropriate and truthful information form, as well as analysis of the financial situation of economic entities and in assessment evaluated obligations, conditional obligations and conditional assets important importance occupation is enough.

This is it in assessment evaluated obligations, conditional obligations and conditional assets account right organize achieve admit get and assessment, account get and financial in the report reflection carry on today's of the day current issues one is considered Because, national account and report to our system evaluated obligations, The concept of contingent liabilities and contingent assets is an emerging economic onefrom categories considered they are national account and report in our system activity host economy host of subjects financial in the report reflection without being promptedis getting married.

International in practice while evaluated obligations, conditional obligations and conditional assets concepts wide is used and them account get and financial in reports reflection carry on No. 37 "Evaluated obligations, conditional "Liabilities and Contingent Assets" is an international accounting standard (BHXS) is regulated. The importance and uniqueness of this standard features are as follows consists of:

- Estimated liabilities, contingent liabilities registration companies, government and non-government organizations are ready for any emergency situation in the future ensures that;

- Rated obligations , conditional obligations and conditional assets note reach of the company financial situation right _ to evaluate help gives ;

- Rated obligations , conditional obligations and conditional assets account organizeto do to the company own _ budget better planning help gives ;

- Credit companies economy _ host to subjects credit in giving evaluatedand conditional of obligations quantity and feature account takes _

- Investments from sheep before investors in the future company to pay possiblehas been probable obligations to know they want can .

A contingent liability is an obligation that has an uncertain maturity or an

uncertain value.

Table 1 _

Rated another of obligation from obligations difference		
Obligation parties	Other obligations	Estimated liability
Suppliers	When the goods are delivered	When litigation arises
Buyers	When the advance is paid	When a dispute arises or there is a harmful contract
Working staff	When the salary is calculated	If fringe benefits are payable, such as annual leave amounts
State body	When tax is calculated	Regarding the ambiguously interpreted part of the tax
		When litigation arises
Funding organizations	When funds are allocated	If there is a constructive obligation, for example, if not in the law, then at the end of the activity, the obligation of the organization to restore the environment
So the total difference	Execution time and cost EXACTLY	Execution time and cost UNCERTAIN

A liability is an existing liability of an organization arising from past events, as a result of which it is expected that the resources embodying economic value will be withdrawn from the organization.

A liability event is an event that creates legal or constructive liability resulting in the organization having no alternative practical measure other than termination.

Legal commitment - this of the following surface coming commitment :

- (a) contract (in which sure shown or mean caught conditions based on);
- (b) legislation ; or
- (c) other legal of norms application .

Constructive liability - of the organization the following in cases from their actions come coming out commitment :

(a) previous formed experience , ad done politics or enough sure has been current statement based on , organization another to the parties known responsibilities own undertake to get showing ; and

(b) of this As a result , the organization own undertake received responsibilities perform on the surface another on the sides justified expectations fruit to do

Calculated obligations in the report most of the time trade creditor debts and another creditor of debts one part as present is evaluated _ obligations while in the report separately present will be done .

In general when , all evaluated obligations term or value according to uncertainty because of is conditional . However , this standard within the framework of the term " conditional " , existence only of the organization complete control under didn't happen upcoming uncertain of events one or one how many happen to be or happen not to be as a result verifiable , unrecognized assets and to obligations relatively is used . From this except , ' conditional recognition of the term ' obligation ' criteria answer does not give to obligations relatively is used .

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