



Recunoasterea si evaluarea imobilizarilor corporale

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Items of property, plant, and equipment should be recognized as assets when it is probable that: the future economic benefits associated with the asset will flow to the enterprise, and the cost of the asset can be measured reliably. These costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. They should be initially recorded at cost. Cost includes all costs necessary to bring the asset to working condition for its intended use. This would include not only its original purchase price but also costs of site preparation, delivery and handling, installation, related professional fees for architects and engineers, and the estimated cost of dismantling and removing the asset and restoring the site.