

multiply connected cylindrical bodies to the one-dimensional integral equations.

The problem of impact perturbation of layer by means of rectangular impulse was also considered. The impulse was applied to a cavity surface. The solution of impact perturbation of layer problem on a cavity surface is the result of summing up the set of corresponding harmonic vibrations. It was made by means of Fourier integral transformation over the time.

In such a way rather effective method was developed for the solution of spatial boundary problems for harmonic vibrations under mixed boundary conditions on the bases of multiply connected cylindrical body.

A FIXED CAPITAL: MAIN REGULATIONS AND EFFECTIVE USING

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When a voucher is used to purchase a fixed asset, the accounts payable system may allow the accountant to link into the fixed asset system and set up a new fixed asset record. This allows the accounts payable operator to load the appropriate information into the fixed asset record based on the invoice or other information that is present at the time.

Virtually all business firms acquire some assets, even if only a typewriter or a desk, which they expect to use in operations over an extended period of time. If this assets have a physical existence, they are referred to buy one of three terms: property, plant and equipment; fixed asset; or plant assets. If these assets do not have a physical existence – for example, patents – they are referred to us intangible assets. In general, plant assets and intangible may be distinguished from other assets by the following characteristics:

1. They are acquired to be used in operations. The value of plant assets and intangible assets result from the services they provide, not from potential resale. A company acquires plant assets and intangibles for use

in its operations; it considers selling or otherwise disposing of the assets only after they have generated revenue for several periods through the company's internal use.

2. They provide benefits over several accounting periods. According to the matching principle, the cost of a recourse that provides service potential only during the period in which it is acquired should be expensed entirely in that period. Because plant assets and intangibles provide benefits over several accounting periods, they are classified as concurrent assets in the balance sheet.

Typical plant assets include buildings, improvements, machinery, furniture, tools, certain leased property, and leasehold improvements. Typical intangible assets include patents, copyrights, trademarks, franchises, and goodwill. The service potential, that is, the cash – generating ability, for most plant assets and intangibles decreases as the assets are used in producing revenues. Therefore, according to the matching principle, companies must allocate the cost of the service potential embodied in the assets to expense over the periods in which the service potential is consumed.

SALES PROMOTION RULES

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The sales promotion rules are designed primarily to protect the public but they also apply to trade promotions and incentive schemes and to the promotional elements of sponsorships. They regulate the nature and administration of promotional marketing techniques.

Promoters should make all reasonable efforts to ensure that their promotions, including product samples, are safe and cause no harm to consumers or their property. Literature accompanying