

**Review Article**

## ACCOUNTING FOR ASSETS AND EQUIPMENT, NATIONAL DEFENSE, SPACE EXPLORATION AND MILITARY AND NAVAL

\* Hossein Mardani<sup>1</sup> and Somayeh Qoreishy Seyed Mahaleh<sup>2</sup>

<sup>1</sup>Department Of Accounting Masters Roozbeh, Sari, Iran

<sup>2</sup>Department Of Accounting Masters Abumusa, Abumusa, Iran

\*Author for Correspondence

### ABSTRACT

Each country for the protection of soil, water and territorial integrity of his defensive tools are needed and with the development of science and technology with the military means the time of day are produced with new technology and design old tools and new technology to the next place to go.

Iran is a country in history has endured many ups and downs despite sanctions and sabotage aliens are very brave and pious youth relying on military affairs and national defense tools has taken great strides. Now the question arises that our role in accounting, design, construction, alteration, maintenance or creation of intellectual property what is the added value?

The main purpose of this article is to promote accounting standards in the field of accounting, assets and equipment, national defense, military and space exploration is offshore.

Remarkably accounting of assets and equipment for national defense, military and space exploration offshore and due to the terms of use and long service life are features distinct from other assets are. We hope to be able to introduce the basic steps of how keeping the national capital to be removed.

**Keywords:** Accounting National Defense, Military, Space Exploration, And Naval

### 1 - INTRODUCTION

In 1989, the Ministry of defense America by NASA Shuttle Mazhalan spacecraft around Venus (Venus) sent and during the flight, the spacecraft Mazhalan down, so a lot of techniques in addition to the risk of falling mission and during the five-stage transmission errors Mazhalan recovered in 1990 Mazhalan device will communicate again with the planet Venus.

NASA will transmit the data to a station based on years of research data survive spaceship Mazhalan continued. Meanwhile, in 1989, the possibility of re-establishing the planets Venus and receive information by Mazhalan was not anticipated.

Therefore, due to uncertainty in space exploration, maritime defense capabilities and benefits of this research are discussed. Features unique to the type of assets that the accounting of assets and equipment for national defense, military and space exploration offshore and is distinct from other fixed asset.

Another example of this can be exercise and developments in the fields of national defense, including the exercise of the Persian Gulf and exercise Prophet, Phpad, Zafar missile, Planet Omid, vision Rocket, space stations and thousands of other examples cited pictures 1 and 2 illustrates an example of the development of national defense and satellite stations.



Picture2



Picture1

## **Review Article**

### **2 - Features of property and equipment, national defense, space exploration and military and naval**

Federal accounting standard board of assets and equipment, national defense, space exploration, and naval and military were segregated from other assets and Common accounting system in which these assets can not be constantly expanding, withdrawal, change and rapid aging are logically and systematically applied. Hence, a standard should be designed specifically for such assets and equipment.

Therefore, the characteristics of the assets and equipment of national defense, space exploration and military and naval identified assets and equipment for national defense, space exploration, and naval weapons and have two unique features that the first feature relates to the use of the assets and property of the risks associated with these assets over the expected service life of these assets are. In the following section we discuss each of these features, respectively.

A) characteristics of property and equipment related to national defense, military and space exploration offshore and is as follows:

- Non-governmental (private) right and license to design, manufacture, maintenance and use of these assets does not.
- This property can be used only in an emergency (immediate and urgent missions), war, and natural disasters design, construction and maintenance are.
- The assets are designed to be used in a unique position and locations are used in the positions where they are not held accountable.

B) The characteristics of the useful life of property and equipment, national defense and space exploration, and naval arms are as follows:

- An indeterminable useful life or unpredictable than state or when the asset is used.
- Have a high risk of degradation (breakdown) during use or wear these assets early.

### **3-Examples of assets and equipment for national defense, military and space exploration, and marine**

A) The fighting system: a combination of a multi-vehicle combat, all related equipment, materials, services, personnel and equipment to be supported. DoD has defined specifically for each of them. For instance, aircraft, spacecraft, tracking stations, radar and submarines

Systems, equipment, space exploration, including the following items:

- Any device that is placed over the atmosphere for space exploration goals and
- Any device that is specifically designed to help the operation of other devices in space are at war.

All combat systems of each country belonging to the Department of Defense and the private sector, and the right to license the use and maintenance of these systems can not produce.

### **4 - Accounting, assets and equipment, national defense, space exploration and military and naval**

Assets and equipment for national defense, military and space exploration, and marine values should be reported on the balance sheet and provide useful information. Reporting of assets and equipment for national defense, marine and military and space exploration approach that is used four bartnd of these approaches:

- 1) Barry asset approach (approach time)
- 2) Non-equity approach to go (or not go Asset)
- 3) The contracting approach
- 4) Financial and non-statistical approach
- 5) The proposed approach

4-1) Barry asset approach (approach time)

This approach is common in America and the Federal Accounting Statement No. 6 is the approach adopted in this method, the cost of acquisition, construction, improvement, remodeling or rebuilding native, is recognized in the financial statements in addition to task management stewardship of these assets in other fixed assets are reported in a separate report.

### **Review Article**

All activities performed on this asset should be disclosed in detail in the explanatory notes.

#### 4-2) non-capital approach to go (or not go Asset)

The procedure for each type of cost for the construction, improvement, reconstruction, or acquisition of assets in the past fiscal period is spent separately on account of cost and income to report. The mode of action of a uniform procedure for accounting for all assets and equipment for national defense, space exploration and military and naval buildup. the downside of this approach is that the nature of the assets that have been used to provide a good education, but does not Thus, this procedure leads to a distorted reflection of the costs and financial performance on the other hand, the sale of assets previously accounted for costs has led to distortions in the earnings and profits of the period.

#### 4-3) contracting approach

Treaty Iranian accounting standards is a long-term contract for the design, manufacture or construction of a single asset or combination of assets or services is considerable, or the provision of services that together form a project is concluded. (Standard Long-term Contracts, § 3)

This procedure is based on the design, construction, testing, transfer, demolition, depreciation and tax assets in accordance with Accounting Principles contract are executed.

Before the development of America's federal accounting procedures for accounting for 6 Statement of assets and equipment for national defense, marine and military and space exploration will apply.

The primary issue in accounting, contracting, allocation of revenues and expenses in the period in which the treaty runs practical courses and these assets are reported as assets on the balance sheet contracts.

#### 4-4) and non-financial statistical approach

Due to the problems that the ability to estimate the lifetime risk of loss of uniqueness conditions of use and when to use these assets are on the other hand, in most cases these assets in terms of production costs, maintenance and data are confidential therefore, the financial statements, these assets are not all about school activities, recovery, rehabilitation, loss and separation from other operations and assets solely as statistical tables that complement or explanatory notes are provided.

One of the drawbacks of this method to calculate the exact tax, depreciation, profit and loss responsibility and accountability is. . But this approach because the assets and equipment of national defense, military and national defense, space exploration and the secrets of the sea state is a good practice looks like.

#### 4-5) the proposed approach: the governmental accounting system

The proposed approach for the accounting of assets and equipment for national defense, space exploration, and naval weapons and go to the state accounting system. Since these assets in all countries by the government and the Ministry of Defence is protected and maintained so instead we look at the issue of public accounting of fall.

Accountability of government accounting system is based on the one hand and the other hand the government is accountable to the community they are seeking answers. Used to measure the economic benefits of full accrual accounting and financial reporting state level has led that Assets, including infrastructure assets as capital assets reflect the net assets to be depreciated.

According number 34 Statement of financial assets under the terms of the actual cost or estimated value of the net assets to be these rules apply to all assets of the 30 June 1980 case study or major change or renovation also would have been. (J. Babajani 2003)

### **5 - Depreciation of property and equipment, national defense, space exploration and military and naval**

Depreciation on property and equipment, national defense, military and space exploration offshore and there are different views on some of these views further explain the charges.

### **Review Article**

- One of these views concerning the calculation of depreciation, depreciation expense is only for tax operations.
- A number of researchers have suggested that another approach to limit the depreciation of business solely for the activities as non-commercial and is not required to calculate depreciation.
- Another approach is to allocate depreciation expense for accountability.
- Other procedures to allocate depreciation expense Income Plan is proposed.

A number of scholars have offered freedom in the choice of depreciation method To contribute to increasing the quality of reporting of assets and equipment for national defense, military and space exploration, and sea but a number of researchers use different ways by different entities for similar assets are not perfect and the researchers rejected the proposal.

### **6 - CONCLUSIONS AND PROPOSALS**

Since our country in recent years, despite numerous sanctions brave and pious youth relying never surrender sabotage aliens have not landed and with the slogan "we can" in defense tools in the areas of maritime, air and sea has taken great strides in the village. We knew this upon themselves the task of accounting for assets and equipment for national defense, military and space exploration offshore and take a step and we hope to help teachers and students to develop and increasing success

### **REFERENCES**

- Babajani J. (2003)**, liability issues statement responding to the Government Accounting System 34 GASB, Institute for Human Sciences, Third Year, No. 8
- Standard tangible fixed assets**, Iranian Accounting Standards No. 11, Corporate Audit, 2011
- The standard for long-term alliances**, Iranian Accounting Standards No. 9, Audit Organization, 2011
- Federal Accounting Standards Advisory Board, (1996)**.Statement of Federal Financial Accounting Standards 6