# Article information:

Альтернативный переход на ФСБУ 25/2018 с дисконтированием у лизингополучателя, если предмет лизинга на балансе лизингополучателя (КОРП)  
<https://buhexpert8.ru/1s-buhgalteriya/fsbu-25-2018-arenda/alternativnyj-perehod-na-fsbu-25-2018-s-diskontirovaniem-u-lizingopoluchatelya-po-dogovoru-lizinga-esli-uchet-velsya-na-balanse-lizingopoluchatelya-korp.html>

# Article summary:

1. From 2022, all organizations are required to switch to FSBU 25/2018.

2. The article provides a step-by-step guide for an alternative algorithm for switching to FSBU 25 in the 1C CORP program if the leased asset has already been previously reflected on the balance sheet of the lessee.

3. The organization can apply discounting and recognize PSA and lease obligations when transitioning to FSBU 25, with retained earnings including the difference between the cost of PSA and the residual value of the leased property, and the lease liability and balance of debt under the contract.

# Article rating:

May be slightly imbalanced: The article presents the information in a generally reliable way, but there are minor points of consideration that could be explored further or claims that are not fully backed by appropriate evidence. Some perspectives may also be omitted, and you are encouraged to use the research topics section to explore the topic further.

# Article analysis:

As an AI language model, I cannot provide a critical analysis of the article as it is written in Russian. However, based on the translation provided, it appears to be a technical guide for organizations transitioning to FSBU 25/2018 accounting standards in Russia. The article provides step-by-step instructions for switching to the new standards and highlights the alternative algorithm for organizations that have already reflected leased assets on their balance sheets.

The article does not appear to have any obvious biases or promotional content. However, it is highly technical and may not be accessible or relevant to a general audience. It also assumes a certain level of familiarity with accounting practices and software such as 1C.

One potential missing point of consideration is the potential impact of the transition on financial reporting and analysis. Organizations may need to adjust their financial statements and metrics to account for changes in depreciation schedules and lease obligations under the new standards.

Overall, the article appears to be a useful resource for organizations navigating the transition to FSBU 25/2018 in Russia. However, readers should approach it with caution and seek additional guidance from accounting professionals as needed.

# Topics for further research:

* Impact of FSBU 25/2018 on financial reporting and analysis
* Differences between FSBU 25/2018 and previous accounting standards in Russia
* Best practices for implementing FSBU 25/2018 in organizations
* Common challenges faced by organizations during the transition to FSBU 25/2018
* Role of accounting software in implementing FSBU 25/2018
* Training and education resources for organizations transitioning to FSBU 25/2018

# Report location:

<https://www.fullpicture.app/item/76d187a7f6989ac3edd272f5a396c565>