

CLASSIFICATION OF THE FIXED ASSETS IS IN THE PROCESS OF REFORMATION OF SYSTEM NATIONAL ACCOUNT

Statement of the problem in general and its relationship to important scientific and practical tasks. The globalization of the world economy leads to a dynamic economy in today's national and international space and leads to the development and improvement criteria (features) classification of accounting.

Analysis of recent research and publications. Research problems of classification of fixed assets can be found in the works of local scientists as B.I. Valuev [2, p. 137-141], A.K. Marchenko [3, p. 35-39], I.A. Lamykina [4, p. 46-50], P.S. Bezrukikh [5, p. 67-72], P.P. Novichenko [6, p. 30-35], V.K. Radostovt'sya [7, p. 82-86], E.P. Kozlova [8, p. 167-171], N.V. Chebanov [9, p. 267-275], A.A. Belousov [10, p. 215], G. Nasherskoyi [11, p. 146-151], V.S. Sloth [12, p. 80-84], O. Omelchenko [13, p. 9], N. Tkachenko [14, p. 260-269], A.V. Lyshylenko [17, p. 46-50], I.B. Sadovska [18, p. 266-269], A.P. Gatsenko [19, p. 9-10], M. Zyukov [20, p. 8-9], M. Cooper [21, p. 8], A. Makeev [2, p. 8-10] and others.

Bold of the institution. In spite of great scientific interest for a system of classification of fixed assets, there is little else matters not deeply understood and require further research, especially in today's reform of the accounting system as in connection with an attempt to harmonization of accounting and taxation so by the approximation of national accounting to IFRS.

Problem. The purpose of the article is to study the historical aspects and analysis of existing classifications of assets in a number of important classifications that are relevant in the process of reforming the national accounting.

Statement of main results. With the development of economic and social sciences is clarifying and changing classifications of economic information and accounting for these conditions are no exception.

Classification (Fr., Eng. Classification derived from Latin. Classis - class and facio - do) is a multi-step, sequential separation of certain population in order to systematize, enhance and acquire new knowledge of the members of the division.

That is the division of assets into separate groups according to the specified classification features needed to understand and support you need adequate and timely information of different user groups for different purposes.

In this regard, NV Urban in his studied stated that "classification of assets as their grouping according to certain characteristics depends on the purpose for which it is carried out to achieve" [1, p. 27].

In Table 1 shows a retrospective review of the economic literature on the determination of characteristics on which the classification of fixed assets.

According to the Table 1 can trace the development of economic thought on scientific classifications of the object of study, and conclude that the classification system is very variable and dynamic, in the last ten years have been added to the list of seven signs (objective accounting, tax accounting purpose, significance, wear condition, similarity, the term useful life estimation method), which mainly due to changes in the requirements for accounting and economic information at each stage of socio-economic relations.

This fact confirms the idea B.I. Valuev, who should first discover the object of control with so much depth, which is sufficient to generate adequate management and its subsequent adaptation to new conditions and challenges.

However, the scientific classification given in the economic literature are significant differences, which reduces the possibility of their use for building information models of fixed and require the analysis and revision.

Through analysis, attention is drawn to the fact that all the "lion share" among the list of classifications occupies officially regulated classification of fixed assets, which aim to achieve a common accounting system and conduct statistical surveys of economic activity of enterprises and organizations at the macro level.

The present is no exception. Today in Ukraine there is a single classification of fixed assets is provided in P (S) 7 "Fixed Assets" Guidelines on accounting of fixed assets and the Tax Code of Ukraine, which is based on specific signs assets.

This fact indicates the orientation of the existing regulations on the financial, tax and statistical reporting, rather than a database management facilities required in practical activity.

The most complete classification of fixed assets is provided in the B.I. Valuev, which consists of groups at twelve signs [2, p. 137-141]. Unfortunately, the work is probably not enough reasonable position, namely that the group has no reason to fixed assets according to the purpose of their use and relation to the centers of exploitation, because in this case they are not seen as objects, the company's resources, but as a cost element "Depreciation" for activities. This error also later found a place in the group of authors under the direction of G. Mikhailov [15, p. 190-194].

According to the table 1 also noteworthy fact of disagreement about the definitions of the features of the classification, the same for some reason classifications have different names and vice versa, with the same name classifications are different reasons.

It should be noted regarding classifications "nature of participation in the expanded reproduction (functionality)" and "participation in economic activities" that have the same base name for the classification, but that are different in nature.

To the base of the division of property and equipment for production and non-production relative participation in the expanded reproduction Marx put theory that is under production fixed assets shall mean vehicles that operate in the sphere of material production and, in turn, non-productive - on the contrary, in non-production.

Today the Tax Code of Ukraine also requires the division of property and equipment for production and non-production, but in the context of economic activity that aims to generate income. Thus, the main production means all objects are considered active in areas related to income, and non-productive fulfill social and cultural functions.

It should also be noted that the actual proposal is V.K. Radostovt'sya [7, c. 82-86], which was later reflected in the works of V.S. Sloth [12, p. 80-84], O.P.

Table 1

List of classifications main tool for researchers precursor views

№	A sign at which the classification	Basis of classification	Source
1.	Attitude sectors of the economy	industry	[2], [3], [5]
		Fixed assets other industries in an industrial plant	
2.	Functionality (appointment of industrial and economic activity [8])	Industrial and Manufacturing	[3], [4], [6], [8], [10], [14]
		Production of other sectors	
3.	Types of fixed assets (purpose and executable functions [3], [7]; natural-material composition [5], [9]; natural-material composition [14]; technical characteristics and method of use [11]; appointment and natural features [12]; functionality [23])	Land	[2], [3], [5], [6], [7], [8], [9], [10], [11], [12], [14], 15, [16], [23]
		Capital expenditures for land improvement, construction of non-	
4.	According to the State classification of fixed assets	Groups 1, 2, 3	[14]
		Production	[2], [3], [4], [6], [7], [9], [11], [12], [16], [17], [18]
5.	The nature of participation in the expanded reproduction (functionality [9], [11], [17], [18])	Unproductive	[23]
		Production	[2], [3], [4], [5], [7], [8], [9], [10], [11], [12], [14], [15], [16], [17], [18], [23]
6.	Participation in economic activities	Own	[2], [3], [4], [5], [7], [8], [9], [10], [11], [12], [14], [15], [16], [17], [18], [23]
		Rented (obtained in the operating or finance lease)	
7.	Affiliation company	Active	[2], [3], [4], [5], [7], [8], [9], [10], [11], [14], [15], [16], [17], [18], [23]
		Spare equipment (temporarily inactive)	
8.	The nature of the use (degree of use [8], [5], [9], [10], [11], [16], [23]) [9], [10], [11], [16], [23])	Mothballed equipment (inactive)	[23]
		Fixed assets are leased	
9.	Normal stages the aggregate of the functioning	Fixed assets under acquisition	[2]
		Fixed assets under conservation	
10.	Normal operation centers	enterprise	[2]
		shop	
11.	Attitude of responsibility centers	Department, service	[2]
		shop	
12.	The nature of the objects of labor	Department, service	[2], [6]
		Workplace	
13.	Purpose of use	active	[2], [6]
		Passive	
14.	The feasibility of using	Financial support	[2]
		Designing products	
15.	The presence of natural forms	Technological support	[15]
		Production service	
16.	The purpose of accounting	production of sale	[10], [12], [14], [17]
		Commercial service management	
17.	The purpose of taxation (for calculation of depreciation)	production purposes general-purpose	[15]
		Administrative appointment	
18.	significance	Fixed assets that are employed in sales	[7], [12]
		Fixed cultural and community purpose	
19.	Condition unsuitability	Fixed assets are efficiently used for the expanded reproduction	[2]
		Excess fixed assets	
20.	similarity	Inventory	[15]
		No Inventory	
21.	The term useful life	Land, capital expenditures on land improvements, buildings, structures and transmission devices, machines and equipment, transport equipment, tools, appliances, equipment (furniture)	[10], [12], [14], [15], [17], [23]
		Fixed assets and other non-current assets, incomplete capital investment	
22.	Method of assessment	Group 1 - 16	[13]
		Significant	
23.	The nature of the use (degree of use [8], [5], [9], [10], [11], [16], [23]) [9], [10], [11], [16], [23])	Inessential	[13]
		New	
24.	Normal stages the aggregate of the functioning	Suitable	[15]
		Obsolete	
25.	The term useful life	be replaced	[23]
		Similar	
26.	Method of assessment	dissimilar	[23]
		Fixed assets that are not limited to service life	
27.	The nature of the use (degree of use [8], [5], [9], [10], [11], [16], [23]) [9], [10], [11], [16], [23])	Fixed assets that are limiting the lifetime	[23]
		Fixed assets that are measured at historical cost	
28.	Normal stages the aggregate of the functioning	Revalued fixed assets	[23]
		Disposals	



Gatsenko [19, p. 9-10], M. Zyukov [20, p. 8-9] and M. Cooper [2, p. 8] classified as fixed assets on the basis of available material form in the inventory, with the content material and are subject to measurement and calculation in nature and those that do not have - no inventory (capital expenditures for improvement of land, forest and water resources, capital repairs of the leased property).

In this regard, O.P. Gatsenko, M. Zyukov and M.I. Bondar in their dissertations cited issues such accounting no inventory objects as these objects are not material and the material form that is peculiar to such economic categories as fixed assets.

N.I Bondar also noted the importance of grouping assets on the basis of functionality and proved inappropriate combination of accounting and reflected in the balance sheet as a single, productive and non-productive assets, since the latter is an asset that reflects only the tangible assets of the enterprise and does not perform functions of labor and do not reflect the production capacity.

At the time, the reform of national accounting to P (S) and the Law of Ukraine "On Enterprise Profit Tax" dated 28.12.94, № 334/94-VR, led to such classifications, both for business and tax accounting that was necessary to calculate the depreciation of fixed assets in the group.

Today, in an effort to harmonize accounting and accounting for tax purposes of the Tax Code of Ukraine identified 16 groups of fixed assets, which are consistent with the accounting group, which in turn can connect the purpose of classification for the two sub-accounts.

Rightly also offer E.V. Makeev classify fixed assets by way of assessment that will provide the necessary information on all the objects of fixed assets to which the object that has undergone a reassessment and to avoid selective revaluation of [23, p. 8-10].

However, sometimes there is a determination scientists classifications that are not significant, which leads to the swelling list of signs and display one and the same object in different grouping.

Thus, in our opinion, is inappropriate suggestion N.M. Tkachenko classify objects according to the State Branch of assets from 19/08/97, before the foundation of which was the distribution of fixed assets into 3 groups. Due to the fact that according to the letter of the State Statistics Committee of 10.04.2010 № 03/05-10/400 respondents do not have to use the classifier DK 013-97, including as a guideline or recommendation Act and there is a substitution of a different classification criteria, which are similar in content, such as signs of "sell assets".

A group of researchers [15, c. 190-194] supplemented the existing classifications on the basis of similarity of similar and dissimilar, which, according to the authors, is essential for information support operations on exchange of assets.

However, according to P (S) 7 similar items - are objects that have the same functionality and the same fair value, the class (type) of fixed assets. Then, classifying objects by similarity, we recognize the classes (types) of fixed assets, and the dissimilarity - related classes together.

Y.A. Omelchenko proposed to divide the fixed assets in importance (major and minor) and as wear (new, fit, obsolete, to be replaced), which, in his opinion, will allow shareholders and other users always have information about assets and the need to update them and when deciding on revaluation of property [13, p. 9].

In our opinion, the division of assets in importance is not valid, in particular because if the object is classified as fixed assets, it is essential.

Some authors even proposed to simplify the system of fixed assets in accordance with the adopted P (S) 7 and Chart of Accounts by maintaining only the group "Fixed Assets" and the group "Other non-current assets" should be classified as analytical accounting to "other major means" [22, p. 8].

However, except for these purposes by different authors, the immediate task is the determination of proper accounting estimates of fixed assets, which requires entities procedure impairment of assets and determining asset group that generates cash flows of its carrying amount and distribution costs between the objects of this group on a reasonable and consistent basis.

For this purpose, it is expedient to classify facilities and equipment for their opportunity to generate future cash flow per unit, generating cash and corporate assets.

According to M (S) 36 "Impairment of Assets" under the corporate asset shall mean assets (excluding goodwill) that contribute to the generation of future cash flows as of the generating unit cash consideration and the other units generating cash.

The concept of generating unit cash not considered in the economic literature and is only IFRS and national P (S), which requires accountants professional judgment to which hardly ready to national accountants (Table 2).

From the definitions given in Table 2, we can conclude that the unit that generates cash can be a single object, group of objects, workshop, group workshops, and sometimes quite business enterprise group. Fundamental in determining the generating unit is the fact that its cash flows are no should make a significant impact on the cash flows of other groups of assets. That is, the component companies that can no involvement of other departments to carry out the full cycle of production can be considered as a unit that generates cash.

Table 2
The definition of "unit that generates cash"

№ п/п	Source	Definition
1.	P (S) 28 "Impairment of Assets"	Group of assets that generates cash flows - a minimum group of assets, the use of which leads to the increase in cash separately from other assets
2.	P (S) 27 "Non-current Assets Held for Sale and Discontinued Operations"	Component Company - unit (group of) units generating cash, and may be separated operationally and provides activities for the production and / or sales of goods (works, services)
3.	IFRS 5 "Non-current Assets Held for Sale and Discontinued Operations";	A unit that generates cash flows (cash-generating unit) - the smallest group of assets that can be identified and that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets

It should also be noted that P (S) 28 requires guidance in the notes to the financial statements information about the characteristics (composition) group of assets that generates cash flows (name, place of use, the segment to which the group) with the current and previous way of incorporating their assets to a group causes change of group (if the value of the asset group that generates cash flows changed) if the impairment loss of assets is essential.

In our view, complement existing science-based classifications this basis is necessary, especially in the presence on the territory of Ukraine outward signs of

impairment that would solve one of the problems of determining the loss from impairment of fixed assets - definition of assets that generates cash means of carrying amount and distribution losses from impairment of assets.

Findings from the study. Thus, a review of literature on classification of fixed assets, in our view, makes the following conclusions:

- Existing classification in the literature contain some flaws, discussion position and unsolved problems;
- There are cases of substitution of some other classifications that are similar in content, which leads to some duplication;
- Sometimes observed discharge classifications that are not essential.

Scientific novelty of the research lies in the rationale supplement existing classifications of assets feature the ability to generate cash, which is of practical importance in today's reform of national accounting.

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