

JEL Classification

CLASSIFICATION OF MAIN PROPERTIES AS AN IMPORTANT PRECONDITION FOR THEIR ACCOUNTING AND ANALYSIS

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Annotation. *The existing approaches to the classification of fixed assets of enterprises are considered, the classification is generalized and systematized, and the system of grouping in the accounts of information on production and non-production fixed assets is proposed.*

Keywords: *fixed assets, classification of fixed assets, analysis, production capacity of the enterprise, accounting.*

Fixed assets determine the production capacity of the enterprise, the level of return on assets, capital intensity, capital stock and other technical and economic indicators of the enterprise. When analyzing the composition and structure of fixed assets, it must be taken into account that different types of fixed assets take different part in the process of economic activity of the enterprise. Therefore, for

the purpose of a single accounting and analytical management of the main means, they should be properly classified, that is, grouped according to certain homogeneous features.

Taking into account the classification of fixed assets, which is proposed by scientists, we consider it appropriate to group them according to different classification (*table*).

Classification of fixed assets

Table

Classification trait	Group of fixed assets
for functional purpose	Production, non-productive
by industry	Industry, agriculture, transport, trade, construction, communications, etc.
for use	Active, inactive, spare
affiliation	Own, leased
by nature	Inventory, non-inventory
by sources of funding	Contributed to the statutory fund of the enterprise, purchased at own expense by the enterprise, purchased at the expense of borrowed funds, received free of charge fixed assets received as a result of exchange for a similar or non-specific asset (barter transactions)
by the nature of the display of wear	Fixed assets that are depreciated, fixed assets that are not depreciated
for the natural-material composition	Land, buildings, structures and transmission equipment, machinery and equipment, vehicles, appliances, inventory, perennial plantations, other non-current tangible assets
by the nature of participation	Active, passive

In the analysis of fixed assets in the directions proposed by scientists it is necessary to consider that production capacity is determined only by the magnitude of production fixed assets, because

non-productive assets in the production of direct participation do not take.

At the same time, according to the current accounting methodology, in accordance with the

regulatory-legislative framework, the accounting does not directly consolidate the division into production and non-production fixed assets, and, accordingly, additional samples are needed, which complicates the analysis of fixed assets.

The accounting information itself is a guarantee that will allow us to formulate a general concept of the effectiveness of management of fixed assets. Therefore, it is expedient for the enterprise to

introduce into the working plan accounts of the third order, which would indicate the belonging of fixed assets to production or non-productive. For example, 1031 "Buildings and constructions of industrial designation" and 1032 "Buildings and constructions of non-production purpose". This will allow, without spending extra effort and time, to obtain the necessary information to analyze the efficiency of the use of fixed assets.

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