

**Sofia Kafka**

PhD (Economics), Assistant Professor,  
Ivano-Frankivsk National Technical University of Oil and Gas, Ukraine  
15 Karpatska St., Ivano-Frankivsk, 76019, Ukraine  
Kafka@i.ua

## THE CLASSIFICATION OF NON-CURRENT ASSETS FOR ACCOUNTING PURPOSES

**Abstract.** The article presents a critical analysis of the research in accounting of fixed assets; the author identified the key issues on accounting for non-current assets, which were developed by Ukrainian scientists during 1999-2012's. It is established that the most attention should be paid to the problems of taxation

of operations with non-current assets and their classification. In these the questions of non-current assets classification are of a very narrow branch nature, so its improvement is relevant. The article is aimed at the development of science-based classification of non-current assets for accounting purposes, because their composition is sufficiently diverse. According to the results of the research the non-current assets classification for accounting purposes has been summarized and developed. The accomplished analysis of existing approaches to the classification of non-current assets gave the opportunity to specify its main types as well as to substantiate the classification signs of non-current assets by the main objects of non-current assets.

**Keywords:** non-current assets; accounting; valuation; classification of the non-current assets.

**JEL Classification:** K20, L21

**С. М. Кафка**

кандидат економічних наук, доцент кафедри обліку і аудиту,  
Івано-Франківський національний технічний університет нафти і газу, Україна

**КЛАСИФІКАЦІЯ НЕОБОРОТНИХ АКТИВІВ ДЛЯ ЦІЛЕЙ ОБЛІКУ**

**Анотація.** У статті проведено дослідження наявних підходів науковців України до обліку необоротних активів, здійснено їх критичний аналіз, виявлено основні групи питань та проблем, що піднімалися у наукових роботах, визначено ті, які дотепер вимагають додаткового опрацювання, зокрема класифікація необоротних активів для цілей обліку. Виходячи з цього, розроблено комплексний підхід до класифікації необоротних активів з метою відображення інформації про них у системі бухгалтерського обліку.

**Ключові слова:** необоротні активи, основні засоби, облік, оцінка, класифікація необоротних активів.

**С. М. Кафка**

кандидат экономических наук, доцент кафедры учета и аудита,  
Ивано-Франковский национальный технический университет нефти и газа, Украина

**КЛАСИФІКАЦІЯ НЕОБОРОТНИХ АКТИВІВ ДЛЯ ЦЕЛЕЙ УЧЕТА**

**Анотація.** В статье проведено исследование существующих подходов ученых Украины к учету необоротных активов, осуществлен их критический анализ, выявлены основные группы вопросов и проблем, которые поднимались в научных работах, определены те, которые и сегодня требуют дополнительной разработки, в частности классификация необоротных активов для целей учета. Исходя из этого, автором разработан комплексный подход к классификации необоротных активов с целью отображения информации о них в системе бухгалтерского учета.

**Ключевые слова:** необоротные активы, основные средства, учет, оценка, классификация необоротных активов.

**Introduction.** Many scientists are interested in the problems of accounting, control and analysis of fixed assets. Such scientists as Ya. Sokolov & V. Paliy [1], V. S. Semyon [2], O. Moiseeva [3], M. Pivtorak [4], V. Zhuk [5], A. Fursov [6], S. Khoma [7] and others devoted their dissertations to this topic. However, the questions of accounting, control and analysis of the fixed assets do not lose their actuality and require further investigation. It should be noted that the scientists' achievements are of great theoretical importance, their advantage is the account of their predecessors' achievements.

We have investigated the main issues raised in the literature, both in scientific and applied, is a difference, problematical character and inconsistency of bookkeeping and tax accounting of non-current assets. Despite the large amount of carried out researches, at the present time in Ukraine there are quite a lot of problems in the account of operations with non-current assets that are unresolved because of the changes in the legislation and the country's emergence on the international level, the defining of their economic essence, valuation, classification, depreciation etc. in particular.

**Brief Literature Review.** We have revealed that during the period of Ukraine's independence by this day (1999-2012) 63 dissertation works on issues of non-current assets have been defended. Most reviewed dissertational works of native scientists accounted for 2004, 2005 and 2006. The issues in accounting of non-current assets began to acquire the rapid development since 2004, which is connected with the reformation

of Ukraine's economic policy that has become focused on the sub-duality of international markets. In this period there was a need for the development, improvement of the methods and organisation of accounting in this field of research. Due to that the reformation of Ukraine's accounting and adoption of some normative documents, standards and methodological recommendations aimed at maximum approximation to IFRS took place. In particular, this phenomenon is associated with the adoption of «Methodical recommendations for accounting of fixed assets» in September 30, 2003 [8]. The most dissertations have been defended in 2005 – 12 works, and the least – in 1999 and 2012 compared with the previous and following years.

To determine the level of the studied problem questions in accounting, control and analysis of non-current assets in dissertational works of Ukrainian scientists for the period from 1999 to 2012, consider the systematization of issues concerning the fixed assets in the form of a Table 1.

From the list of the issues investigated in the candidates' dissertations the most common is the efficiency of application of non-current assets investigated by such scientists (O. Datsiy, A. Lagodiyenko, V. Gorobynska, M. Shapoval, V. Kartseva, V. Gayduchok, T. Gryhorova, V. Ovadenko, A. Vyshnevskaya, O. Fedorchuk, O. Kleban, N. Dovgaliuk) and reproduction of non-current assets investigated by such scientists (A. Goroshanska, V. Kotkovskiy, E. Bobrova, A. Bondarenko, L. Leonova, A. Yanchev, N. Shvets, T. Kulakovska, T. Sivashenko, O. Pasko, A. Mykhailov, I. Fedorovych).

Tab. 1: Directions in the research of the issue of non-current assets presented in dissertations defended in Ukraine for 1999-2012

No	The issues raised	Number	The Authors, year of protection
1	Audit	3	N. Bondar (2001), A. Belousov (2003), R. Tseben (2009)
2	Depreciation	6	S. Yevtushenko (2004), L. Gorodyanska (2005), V. Bakai (2006), G. Asmolova (2008), S. Khoma (2008), A. Vietska (2010)
3	Repair costs	3	V. Kyrychenko (2004), V. Larikov (2007), V. Leontyeva (2008)
4	Playback	12	A. Goroshanska (1999), V. Kotovskiy (2001), E. Bobrova (2002), O. Bondarenko (2002), L. Leonova (2004), A. Yanchev (2004), N. Shvets (2005), T. Kulakovska (2005), T. Sivashenko (2005), O. Pasko (2005), A. Mykhailov (2009), I. Fedorovych (2011)
5	Efficiency use	12	A. Datsiy (2000), V. Lagodienco (2002), M. Gorobynska (2002), V. Shapoval, A. Kononenko (2003), V. Kartseva (2004), T. Gayduchok (2005), Z. Grigороva (2005), V. Ovadenko (2005), A. Vishnevskа (2005), A. Fedorchuk (2006), O. Kleban (2008), N. Dovgalyuk (2010)
6	Investments in non-current assets	1	A. Tsariov (2011)
7	Control	3	S. Shevchenko (2009), V. Zhuk (2006), R. Shumylo (2012)
8	Leasing	4	S. Laychuk (2002), A. Godovanets (2005), I. Shcheblykina (2006), N. Karasiova (2009)
9	Accounting methods	8	A. Gatsenko (2000), S. Semyon (2010), M. Zyukova (2004), T. Ostapchuk (2004), O. Naumchuk (2005), V. Dyba (2002), M. Pivtorak (2006), V. Karev (2006)
10	Update	5	I. Gubareva (2000), N. Sviridova (2000), M. Radchenko (2006), S. Zavoloka (2006), N. Belikova (2007)
11	Taxation	1	O. Omelchenko (2006)
12	Assessment	2	L. Shurda (2003), I. Deyneha (2005)
13	Financing policy	1	S. Zubkov (2008)
14	Management	1	O. Fursov (2008)
15	Financial management	1	O. Skorba (2001)

Source: Own development

The problems of accounting methodology were highlighted in 8 dissertations and of depreciating mechanism in 6 dissertations. Issues of leasing, updating and reproduction of non-current assets were studied by scientists: S. Laychuk, A. Godovanets, I. Shcheblykina, N. Karasiova, A. Goroshanska, V. Kotkovskiy, E. Bobrova, A. Bondarenko, L. Leonova, A. Yanchev, N. Shvets, T. Kulakovska, T. Sivashenko, O. Pasko, A. Mykhailov, I. Fedorovych, I. Gubareva, N. Sviridova, M. Radchenko, S. Zavoloka, N. Belikova.

In their dissertations I. Deyneha [9] and L. Shurda paid a considerable attention to the evaluation of the non-current assets of the entity.

It should be noted that in most of the works have branch direction, but there is a range of problems related to the non-current assets, of a general nature.

In the opinion of the author that having considered defended theses for 1999-2012, devoted to this theme, we can highlight the certain achievements. In particular, it has been:

- defined and specified in terms the categories of «basic equipment», «leasing», «capital investments», «wear and tear», «depreciation» and others;
- summarized theoretical and practical questions as to records of availability, movement and disposal of non-current assets;
- improved the classification of non-current assets for accounting purposes;
- suggested the methods in accounting of operations with non-current assets;
- enlightened the concept of computerization

in accounting of non-current assets in the whole system of enterprise management, etc. [2, p. 165].

The increasing of scientists' interest to the issue of tax accounting of fixed assets, which can be observed since 2011, is due to the fact that after the enactment of the Tax Code of Ukraine on January 1, 2011, the classification of fixed assets and other non-current assets, depreciation calculating methods for tax purposes have undergone the significant changes. So the question of studding the changes in tax legislation and their influence on harmonization of tax and financial accounting of fixed assets have actually emerged.

The article aim is to conduct the research of dissertations and scientific literature as to indicate the major theoretical issues and practical directions for non-current assets accounting, their classification, in which the scientists are actively interested, but remain unresolved, to identify those which require additional researches and developments on these topics. To develop the scientific based classification of non-current assets for accounting purposes, because their composition is highly diverse.

**Result.** Having examined dissertations, scientific articles, we can conclude that the achievements of the authors gave no answer to a range of questions arising in practice. Today, the organizational-methodological and practical problems of accounting of fixed assets in accordance with the Tax Code of Ukraine remain poorly studied. The functioning forms of documentation on accounting of non-current assets require some improvement in order to use them duly in the process of management. The issues in calculating of depreciation of non-current assets, in optimization of the economic mechanism of the lease and evaluation of non-current assets require practical implementation (Table 2).

Studying of great amount of the scientific sources gives the opportunity to analyze the condition of the account in the oper-

Tab. 2: Systematization of problematic issues in accounting of non-current assets which were considered in the scientific literature

Problematic issues	The number of proceedings in literature	Specific weight
Classification of non-current assets	2	5,6
Documentation of transactions in non-current assets	2	5,6
Assessment and reassessment of the objects of non-current assets	1	2,8
The impact of the amortization policy on the upgrade of the non-current assets	6	16,7
Acquisition, rehabilitation, repair of fixed assets	4	11,1
Differences between tax and accounting	5	13,9
Violations in accountancy of assets	6	16,5
The definition of the economic content of the term «non-current assets»	5	13,9
Absence of a complex approach to organization and methodology of conducting the operations with non-current assets	5	13,9
Total	36	100

Source: Own research

ations with non-current assets and to indicate the following problems which hamper the process of production management and reduce the efficiency in use of non-current assets:

- the unity of economic and financial terminology. The problems of theoretical and practical nature concerning the use of such economic categories as «core foundations» and «fixed assets» remain actual;
- the need to improve the methods of evaluation and revaluation of the non-current assets and its reflection in the accounting at fair value;
- the principles of evaluation of non-current assets;
- the increase of analytic and informational content of primary documents on accounting of non-current assets;
- the improvement of the methods of depreciation of non-current assets;
- the problems of playback accounting of non-current assets;
- the improvement of the costs accounting for repair of non-current assets.

To summarize the data and to get a better understanding, let us illustrate this with the help of the diagram (Figure 1).

Thus, the most problematic issue in the accounting of the non-current assets is a violation when accounting and classifying for accounting purposes. This question is asked by 17% of scientists. The question of differences in tax and accounting is important, today there are certain inaccuracies in determining the economic content of the term «non-current assets».

The relevant issue is the question of depreciation. In their research works the authors also consider the problem of classification of non-current assets, the problem of the correctness of the documentation, significant changes in legislation in the sphere of bookkeeping and tax accounting and others.

The definition of the economic content of the concept makes it possible to substantiate the procedure of calculating of the depreciation on the different types and facilitate the maintenance of tax accounting, the converging of accounting and tax accounting to reduce complications during the conduct of the current accounting and financial reporting.

The divergence of accounting and tax accounting, the lack of tax legislation, their regular changes and rapid adaptation of the national provisions of accounting to International accounting standards, regulatory environment are the main causes of shortcomings and require further research and determine the relevance of the topic.

The proposals of scientists on the improvement of accounting of non-current assets and solution of the problems listed above are: the further improvement of the regulatory framework of accounting of non-current assets, the development of recommendations will simplify accounting, making reasonable changes in tax and accounting regulatory documents, the definition of the economic content of the notions, namely to eliminate substantial differences in the definition of the concepts of tax and financial accounting and terminological confusion.

Forming of a scientifically based classification for accounting purposes is the important aspect of the study of non-current assets. Such authors as V. Karev [10], M. Pivtorak [4],

V. Semyon [11] et all considered the classification of non-current assets.

In accounting the assets assigned to be used for the period exceeding one year (or the operating cycle, if it exceeds one year) refer to non-current assets and are classified as follows: fixed assets; other non-current tangible assets; intangible assets; long term financial investments; long-term accounts receivable; deferred tax assets; goodwill. This classification corresponds to the plan of accounts and each object of non-current assets has its corresponding account on which a synthetic accounting is carried.

The authors B. Nidls, H. Andersen, & D. Caldwell [12] distinguish 3 main features of non-current assets and give the following definition: non-current assets are the means that: have a useful life of more than one year; are used in the enterprise activity; should not be resold to customers.

The classification according to the key functional types and reflection pattern of wear is expedient for accounting purposes.

The reflection order of the assets sale remains to be an acute problem, yet according to the national standards 27 «Non-Current assets held for sale and discontinued operations» its results in any case are shown in the operating activities rather than within the normal ones, as it was before, although the international financial reporting standards contain the specific criterion for transfer of assets to the disposal group [13].

Most authors, especially accountants, classify non-current assets on one basis – on materiality and point out only those elements that are reflected in the balance-sheet entities. In our opinion I. Blank gives the widest classification of non-current assets. He identifies several classification criteria according to:

- the main functional types: fixed and intangible assets;
- the nature of ownership: owned and leased non-current assets;
- the forms of collateral and peculiarities of insurance: both moving and still non-current assets;
- the nature of wear reflection: non-current assets depreciated and not depreciated [14 , p. 7].

The variety of approaches to the definition of classifications of non-current assets requires systematization of their types. According to the author's approach, the systematization of non-current assets types which is more comprehensive and covers several classification features is depicted on Figure 2.

It is worth noting that today the problem of optimization of non-current assets structure and the study of their classification lack a sufficient attention. The economists cannot come to the common point of view on an exact classification of non-current assets. That is why, having carried out the detailed analysis of all the above classifications, we have perfected and expanded maximally the classification of fixed assets by means of generalization and systematization of the available information, that includes all actual grouping signs of non-current assets. It will ensure efficient distribution of non-current assets for different purposes, which in its turn will contribute to the improvement of modern production.

**Conclusions.** The conducted investigation of the defended dissertations and scientific literature testifies to a growing interest in explaining not only the theoretical questions in the essence of non-current assets but also the practical directions of the mentioned problems. However, there are a lot of problems on this subject. It applies to the entity, the classification of non-current assets, their legislative regulation, mapping operations with the non-current assets in accounting and reporting. The solving of these issues will enhance the relevance of accounting information in the part of non-current assets and actualize the further research.

Thus, a clear understanding of the essence of the non-current assets is of great practical importance, because the correct perception of economic terminology simplifies the work for each employer, helps to trace and identify the interdependencies between different factors of production and economic activities, which will enable not only to consume efficiently the available financial resources but also to make up economic forecasts regarding the expediency of the use and management of current

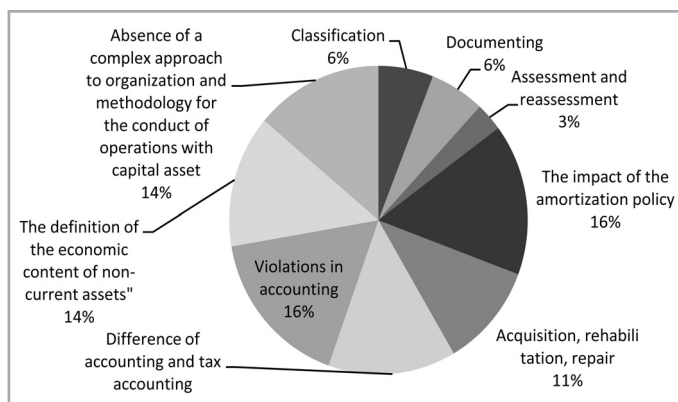


Fig. 1: The problem issues on accounting of non-current assets  
Source: Own development



Classification criterion	Types of fixed assets	Features
Participation in the production process	The active part	The part of production of non-current assets, which directly affects the object of labour (equipment, inventory)
	The passive part	The part that creates the necessary conditions for labour (buildings, premises, transmission devices)
By usage	Acting	Those directly in a given time period are involved in the production
	Inactive	Those that are on the conservation or repaired
	In stock	Equipment located in reserve and used to modify, who dropped out or repaired
By the nature of the facilities	Own	Those fixed assets, ownership of which is owned directly by the company
	Leased	Shown in the balance sheet of the lessor, thereby eliminating the possibility of double counting
Functional purpose	Production	Non-current assets that are involved in the production process and create the conditions for production activity
	Non-production	Objects of cultural and community purpose, housing, medical facilities and other
By industry	Industrial, construction, agricultural, transport, communication	
According to their usage	Non-current assets the main type of activity	Who are involved directly in the process of primary production, or type of activity.
	Non-current assets other industries	Not directly connected with the realization of goods (production of goods or provision of services), but perform some auxiliary and servicing functions
	Non-productive non-current assets	The use of which is connected with the activities related to the non-production sector
Depending on the sources of funding	Non-current assets contributed to the Charter capital	Made in stately capital of the company by its founders
	Non-current assets acquired at the expense of own funds	The company will acquire non-Current assets cash funds from the
	Non-current assets acquired at the expense of loans	The company will acquire non-Current assets for money borrowed
	Non-current assets received free of charge	In order to sponsor, aid etc.
Depending on the state of the actual use	Non-current assets that are used in the operating activities of economic activity	Who are involved directly in the process of the main production
	Non-current assets pledged operational or financial lease (leasing)	The period of time provided in another enterprise rent
	Non-current assets that are temporarily not used in business activities	In connection with the transition to new products, routine repair, seasonal fluctuations in the volume of demand

Fig. 1: The problem issues on accounting of non-current assets  
Source: Own development

assets of the enterprise. On the basis of theoretical and practical approaches, the non-current assets should be treated as tangible and intangible resources, which are at the enterprise and ensure the implementation of its main activities and the useful life of which exceeds one year. Conducted theoretical investigation of the concept of non-current assets and the received precise definition of this category, identify the key aspects in the formation of their definitions as an economic category.

The review of the literature sources has revealed the fact that the authors criticize the shortcomings of the differences in financial and tax accounting. The important changes in the legislation accentuate the relevance of accounting of non-current assets components. The approaches to the definition of the depreciation object; the amortised cost; the definition of operation terms of non-current assets; the valuation and revaluation of non-current assets remain to be the problematic issues. There are also certain differences in the definition of the concept of depreciation and the lack of definitions for some terms important for the calculation of the depreciation.

The important part in the study of non-current assets is the construction of their scientifically based classification because the composition of the non-current assets is quite diverse. The analysis of the existing approaches to the classification of non-current assets gave the opportunity to clarify its main types as well as to justify the classification features of non-current assets for the main objects of non-current assets.

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