

**CONSIDERATION NEEDS OF PROCESS-ORIENTED MANAGEMENT IN THE
CLASSIFICATION OF THE COMPANY'S FIXED ASSETS**

Today the problem of studying the nature of fixed assets and their classification is relevant.

In the period of study there are identified several problems based on the synthesis of different approaches for classification of the fixed assets. Most of the reviewed classifications of the fixed assets are focused on the needs of financial and tax accounting. Different classification features are used in calculation of depreciation — on purpose, in the presence of rights to assets, by type of participation, by the nature of the manufacturing process. Insufficient researchers' attention is paid to the classification of basic means of management.

Besides classifications of the fixed assets, as defined in the regulations and in the treatise, we propose to add a new two features. The first of the additional features is to classify basic tools for business processes. The second of the additional features is to classify the fixed assets in the degree of intensity of their use in various business processes.

The results of this research paper allow us manage in better way the fixed assets and financial resources to play with regard to the needs of process-oriented management.