

ANALYSIS OF THE USE OF FIXED ASSETS OF ENTERPRISES

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The relevance of the study is due to the fact that the analysis of the process of updating fixed production assets and the development of measures to improve their reproduction are carried out on the example of a specific engineering enterprise. The specificity of enterprises in this industry is a significant proportion of fixed production assets in their funds. The problems of machine-building enterprises are not given due attention, despite the fact that the depreciation of fixed production assets of these enterprises' averages about 75%. There is a decrease in the value of fixed production assets of machine-building enterprises, this indicates that the obsolescence and disposal of fixed production assets significantly exceeds their renewal. One of the reasons for this phenomenon is the lack of a sufficient amount of investment aimed at the development of this industry. Ultimately, all these problems necessitate the attention of financial specialists of machine-building enterprises to the problems of improving the process of updating fixed production assets.

The problem of reproduction of fixed production assets of many industrial enterprises of Ukraine is caused by the shortage of investment resources. For most of them, there are restrictions on obtaining acceptable loans, due to their short-term nature. As for their own sources of financing - profits and depreciation, their volumes are small, as a result insignificant. Borrowed investment resources have a high cost, the issue of shares and other securities due to a number of reasons no. The lack of financial resources causes special requirements for the organization of investment processes and methodological support for assessing their economic efficiency and commercial independence. The main problem of enterprises is also the lack of effective, scientifically based methods of managing the process of updating fixed assets. Currently, the situation is developing in such a way that enterprises do not have a specific mechanism for updating equipment, plus there is a problem of insufficient financial resources for the full reproduction of equipment, as well as the problem of reducing public capital investments in state-dependent enterprises that are not compensated by investments of private investors. All this has led to the fact that recently most enterprises in Ukraine, realizing the importance of the need to update fixed assets, are not able to carry it out efficiently and on time. This negatively affects the degree of wear of the equipment of the enterprise, the coefficient of its renewal, the level of competitiveness of products.

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