

Yelkin A.V.

Classic Private University

ANALYSIS OF THE DYNAMICS AND STRUCTURE OF BASIC PRODUCTION ASSETS OF THE ENTERPRISE

This article analyzes the dynamics and structure of basic production assets of the enterprise. The production structure of fixed assets and its changes over a given period give an opportunity to describe the technical level of industry and the efficiency of use of capital investments in fixed assets. Improved use of the company's fixed assets is an important reserve for increasing production efficiency. In particular, the higher in the fixed assets proportion of machinery, equipment and other elements of the active part of fixed assets, the more products will be produced for every ruble of fixed assets.

Assets analysis can be made on several fronts, Complex development together allows them to estimating the structure, dynamics and efficiency of fixed assets and long-term investments.

The core industrial structure is characterized by the proportion of each group of assets in the total value for their company, industry and industry in general.

The production structure of assets and its change by one or another period of time make it possible to describe the technological level of industry and efficiency of investments in fixed assets. In particular, the higher in the composition of assets the share of machinery, equipment and other items active part of fixed assets, the more products will be placed on each ruble assets.

That is why every company must constantly seek more efficient use of reserves assets. Identify those provisions and monitor the implementation of measures for their mobilization and utilization can only be deep systemic economic analysis.

The purpose of the economic analysis is to determine the degree to which the company fixed assets provided the most effective use and search for reserves increase in capital.

So, the first step in the analysis is the study of changes that have occurred in the structure of fixed assets. Under the structure of fixed assets understand the value of individual groups of assets.

Every company should try to create the optimal structure of assets, by continually improve its renewal and modernization of the equipment, reducing the share of unnecessary inefficient equipment, increasing automation and mechanization, specialization and cooperation.

It's improved utilization of enterprise production capacity is an important reserve for increasing production efficiency. In the reason of large proportion in production costs, which form the production costs associated with the use of fixed assets in the enterprise. Thus, improving the efficiency of enterprise assets finds their expression in increasing production, improving labor productivity and capital productivity.