

Агеенко Владимир Андреевич

студент

ФГБОУ ВО «Санкт-Петербургский государственный
экономический университет»

г. Санкт-Петербург

FIXED CAPITAL OF THE ENTERPRISE

Аннотация: в данной работе в виде краткого обзора раскрыта сущность основных фондов, описана структура основных фондов, приведена их классификация. В статье представлена систематизация понятия «основные производственные фонды» предприятия. Рассмотрены основные характеристики основных производственных фондов, выявлены пути их повышения. В работе также описаны основные показатели эффективности использования основных производственных фондов, их износа и амортизации, обозначен закон воспроизводства основного капитала. В заключение приведены выводы по теме данного исследования.

Ключевые слова: основные фонды, износ, амортизация.

Abstract: in this work, a brief overview of the essence of fixed assets the structure of fixed assets, given their classification. The article presents the systematization of the concept of «basic production assets» company. The main characteristics of the basic production assets, identified ways of improving. The paper also describes the main indicators of efficiency of use of fixed assets, their depreciation and amortization, the law of reproduction of fixed capital. Also at the end of the written article presents the findings on the topic of this research.

Ключевые слова: fixed assets, depreciation, amortization.

The main fund of the enterprise is a part of the means of manufacture, which participates in the production process for a long period of time (more than one year), transfers its value to the finished product in parts as it wears out and retains its natural form throughout its service life [1, p. 192]. The basic funds are divided into production and non-productive. The composition and structure of fixed assets depend on such factors

as the features of the products produced, the level of technology development in the country, the level of automation of production and management, the perfection of the applied forms of organization of production, natural and climatic conditions (the more severe the conditions, the more passive fixed assets predominate) and etc. The most important factor is the first one. It is the constructive and technological features of the products that have the greatest impact on the composition and structure of the fixed assets of the industry. All branches of industry related to machine building and metal-working differ from industry as a whole, above all by a large proportion of the value of buildings, working machines and equipment, a smaller proportion of structures, and also power machines and equipment in their fixed assets. These features are explained by the fact that their products are characterized by a large share of assembly and installation operations, requires expensive technological equipment and is less energy-intensive than industrial products as a whole. The share (in percents) of different groups of fixed assets in the total value of them at the enterprise represents the structure of fixed assets. At machine-building enterprises in the structure of fixed assets, the largest share is occupied by machinery and equipment – an average of about 50%; buildings about 37%. Production facilities are owned by the enterprise to carry out its core business. These include working machines and equipment, power machines and equipment, vehicles, tools and production equipment, industrial buildings and structures. Non-productive funds are objects of non-productive use, which are in the introduction of the enterprise. These funds do not transfer their value to the cost of the manufactured product [2, p. 304]. They should be attributed to residential houses, utilities, cultural and community facilities and objects of public health and education. The main economic sign of fixed assets is assets with a service life of more than one year, regardless of their value, which are often used in the production process, usually not changing their original form and gradually transferring their value to the cost of finished goods in the form of depreciation. The main means is the monetary valuation of fixed assets, both tangible assets that have a long period of operation. In the process of production activity, the fixed assets of the enterprise are reduced over time to the amount of depreciated depreciation. Fixed assets are reflected in the accounting and reporting at historical

cost, on the actual costs of their acquisition, construction and manufacturing. Change in the initial value of fixed assets is allowed in cases of completion, to equipment, reconstruction and partial liquidation of the relevant facilities. Naturally, for the normal functioning of each enterprise, not only fixed assets are needed, but also circulating assets, which are, first of all, the money that the enterprise uses to purchase circulating funds and circulation funds. One of the main tasks of enterprises is to increase the efficiency and quality of social production and to significantly increase the return on capital investments and fixed assets, which are the material basis of production and the most important component of the country's productive forces. The numerical growth and qualitative improvement of the means of labor on the basis of continuous scientific and technological progress is the decisive prerequisite for the steady growth of labor productivity. Fixed assets participate in the production process for a long time, serve a large number of production cycles and, gradually deteriorating in the production process, parts transfer their value to the manufactured products while maintaining a natural form. This feature of fixed assets makes it necessary to use them as efficiently as possible. In the conditions of rapid technological progress, there is a constant improvement of technology, new, more efficient types of mechanisms and apparatus are being created replacing old machinery. The period of use (lifetime) of fixed assets in the production process is becoming increasingly important, both from the point of view of technical progress and from the point of view of a more correct and highly efficient use of those capital investments that are spent on the creation of new fixed assets.

Classification of fixed assets of the enterprise:

1. According to the natural-material form:
 - Material funds;
 - Intangible assets.
2. On participation in the production process:
 - The basic production assets;
 - Fixed assets of non-production purpose.
3. On the impact on objects of labor:
 - Active fixed assets;

- Passive fixed assets;
- Fixed assets for conservation.

4. On use:

- Fixed assets in operation;
- Fixed assets in repair;
- Fixed assets in stock.

5. By ownership of the owner:

- Own fixed assets;
- Leased fixed assets.

The law of reproduction of fixed capital:

the value of the fixed capital that is put into production is fully restored, ensuring the permissibility of the technical renewal of the means of labor.

Depreciation of fixed assets:

- depreciation to the absolute restoration of fixed assets, calculated on the basis of their book value and depreciation rates;
- the depreciation charges on complete restoration of leased fixed assets;
- depreciation of the value of fixed assets (premises) are available for free [3, p. 45–50].

Thus, the fixed assets of the enterprise represent a category in the economy that is associated with the formation of the material funds of society and their use in different sectors of the national economy for the production of gross domestic product and the satisfaction of the cultural and everyday needs of the population [4; 432 p.] The fixed assets held by enterprises have the property of wear over time. This depreciation is a loss of value of fixed assets. Depreciation of fixed assets is divided into: physical, moral, social, environmental, partial and complete. The structure of fixed assets depends on a number of factors: the technical level, the size and specialization of the enterprise, the type of production, geographic location. General indicators determine the efficiency of the use of the entire complex of fixed assets [5, p. 560]. The increase in the efficiency of fixed assets is due to a more rapid development of new capacities,

increased shifts in the work of machinery and equipment, improving the organization of the material and technical base.

The structure of fixed assets of enterprises affects the serial production of products. At enterprises of an industry with a predominance of individual and small-scale production, the share of machinery and equipment in the value of fixed assets is decreasing, and in enterprises of the same industry, which produce predominantly medium- and large-scale products, this share is increasing. Along with this, economic practice shows that increasing the share of the active part of the fixed assets by only 1%, under the appropriate conditions, will promote the growth of the return on assets by 0.3–0.35%, and this will increase output and reduce its cost.

More complete and rational use of the fixed assets and production capacities of the enterprise contribute to the improvement of all its machinery – economic indicators: the growth of labor productivity, the increase in the return on assets to the increase in output, the reduction of its prime cost, and the saving of capital investments. The objectives of the analysis of the state and efficiency of the use of basic production assets are: the establishment of the security of the enterprise and its structural divisions by fixed assets – the correspondence of the size, composition and technical level of the funds to the needs for them: finding out the fulfillment of the plan for their growth, renewal and retirement: their parts – machinery and equipment: determining the degree of use of fixed assets and factors affecting it. Also establishing the fullness of the application of the equipment fleet and its complexity: ascertaining the efficiency of using the equipment in time and in terms of capacity: determining the influence of the use of fixed assets on the output and other economic indicators of the enterprise: identifying reserves for growth in capital productivity, increasing output and profits through improved use fixed assets. The results of such an analysis are needed, first of all, to the owners, as well as to creditors, suppliers, managers and tax services. In this paper, an analysis of the company's fixed assets, i.e. for the use and operational management of funds. Also for the assessment of the state of fixed assets, indicators such as the retirement ratio of fixed assets are used – it is defined as the cost of retired fixed assets for the value of fixed assets at the beginning of the year; coefficient of renewal of fixed

assets – is defined as the value of fixed assets introduced during the given year by the value of fixed assets at the end of the year; coefficient of depreciation of fixed assets – is calculated as the ratio of the cost of depreciation to the total value of fixed assets. In the process of use, fixed assets are constantly exposed to both physical and moral wear. Physical wear means the loss of technical parameters of fixed assets in the process of their functioning. Consequence of production consumption is operational wear, and natural wear and tear occurs during the process of exposure to various natural factors, for example, temperature, humidity and so on.

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