

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
Сумський державний університет

Економічні проблеми сталого розвитку

Экономические проблемы устойчивого развития

Economical Problems of Sustainable Development



Матеріали

Всеукраїнської науково-технічної конференції студентів,
аспірантів і молодих учених, присвяченої 80-річчю
від дня народження професора Олега Балацького
(Україна, Суми, 21 – 25 квітня 2017р.)

Суми
Сумський державний університет
2017

1) *The Strategic of five regions*. They create the global web of their manufacturing centers in different continents and world parts. Besides they fitted the design up to each region with its preferences and needs.

2) *Glocalization*. Honda try to solve global problems on the local level. Honda produces and realizes their production in those places where there is the great demand. So it's profitable both for state government and for Honda Company. The receives the profit growth even when there is low amount of the production. 3) *Innovation technologies*. All channels of the production process closely related to science and research center, trying to introduce something new, cheaper and environmentally friendly.

Supervised by Senior lecturer **Kubatko O.V.**

THE ROLE OF MAIN ASSETS IN THE PRODUCTION PROCESS

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Facilities of labor, which characterize the technical and economic level of society development, come forward as a necessary element of production. They come forward through the financial basis of production process. Within production enterprises the aggregate facilities of labor acquires the economic form of the fixed assets. In general the fixed assets are considered to be parts and capital goods.

Examining the fixed assets, it should be noted that the fixed production assets are part of constant capital production, which comes forward in form facilities of labor, wears out gradually (during many production cycles which repeat oneself), not changing the natural form, carries the cost by parts on the produced product. [1]. There are many explanations of term «the fixed assets in economic literature». Thus, according to V. Babich, the fixed assets of enterprise are an aggregate material values, which operate in a natural form during long period, both in the field of production and in an unproductive sphere and the cost of which gradually diminishes through the physical and moral wear». [2]

According to S. Pokropivniy capital assets are facilities of labor, which participate in a production for long time in the unchanging consumer form and their cost is carried on the cost of products which is are produced (on requiring payment services) [3]. However within classic political economy the determination of the fixed assets has some limitations in terms of their monetary value. It is important that they take part in a production process multiple times and carry their cost on the made product by parts.

There are special criteria to relate some asset to the category of fixed assets. Thus the object of the fixed assets is acknowledged an asset, when probability of

extracting economic values is high, and the use of this object in the future has certain costs.

In addition, there are other features of fixed assets, like:

- materiality (have a material form);
- setting (contained with the purpose of the use in the production process or supply of commodities, grant of services, or for realization of administrative functions);
- term of the useful use (more than year or operating cycle, if it is longer than year).

An object of the fixed assets is a complete device with all adaptations and accessories to him or separate structural form which is intended for implementation of certain independent functions.

If one object of the fixed assets consists of parts which have a different term of the useful use, each of these parts can be acknowledged as a separate object of the fixed assets. The analysis of presence and state of the fixed assets of enterprise is given by possibility to expect indexes and ways of increase of efficiency of their use. It is important to forecast the necessity of collecting proper funds for acquisition of the new fixed assets in due to physical deterioration of available ones.

The study of the enterprise fixed assets is very important for an analysis and search of ways for the production efficiency increase. In general is it possible to relate the size of enterprise fixed assets and its expected profits.

Supervised by As. Prof. Kubatko O.V.

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