

## **Improved mechanism for managing the process of reproduction of fixed assets of enterprises**

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Due to the unstable economic situation of the country, domestic enterprises have encountered a number of problematic issues. In particular, the level of competitiveness of products and volumes of its output decreased significantly. As a result, industrial enterprises lose their leading position every year. The reason, according to the authors, is an imperfect mechanism for managing the process of reproduction of fixed assets. Therefore, the task is to improve it and to find new methods of analysis for solving problem issues.

During the analysis of areas of reproduction of fixed assets, a number of shortcomings were identified. Therefore, it became appropriate to provide an alternative direction for improving the existing employee management system, which should take into account all factors that influence the process of using and reproducing fixed assets. In this case, managers are responsible for discipline among staff and faithful performance of their duties. But there are such processes, the results of which do not depend on the decisions of management personnel,

although they should be taken into account. These details were taken into account in the process of improving the mechanism for managing the reproduction of fixed assets.

Under the influence of factors dependent and independent of management decisions, the process of reproduction of fixed assets can have positive or negative effects. Positive are: changing and improving the structure of fixed assets, putting into operation modern technologies, and achieving the desired volume of production and sales of products. In this case, domestic enterprises achieve their goals and do not need further analysis. But in the case of detecting negative consequences such as: outdated equipment, reduction of volumes of production and sales of products or receipt of low or zero profit rates, it is appropriate to conduct an analysis of the impact of depreciation on the reproduction of fixed assets. In doing so, using the depreciation approach, which consists in conducting analytical procedures to detect the effect of depreciation deductions on the process of reproduction of fixed assets.