

## Management and accounting of fixed assets at an enterprise

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The strategy of asset management should be linked to the overall strategy for the enterprise development. The main goal of strategic asset management is provision of property, plant and equipment for qualitative and cost characteristics with regard to cost optimization in order to achieve a maximum achievement of goals. There are many factors for a successful asset management, both internal and external in nature, but the main features of the conditions of production, the specifics of economic activity and the end result,

which directly affect the efficiency of asset management in general.

The methodology for the formation, management and use of fixed assets at enterprises concerned with agricultural production involves a number of issues regarding the appropriate level of provision of the means of production, their effective use in attracting funds (except their own) and development of appropriate arrangements for efficient support, application and correlation with the results of the production activity.