ANALYSIS OF EFFECTIVE USE OF FIXED ASSETS

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Abstract: The production program depends not only on the composition, structure, technical and condition of the main means, but also on their effective use. The summarizing indicator of effective use of fixed assets is the efficiency of fixed assets.

Keywords: average annual cost, capital assets, *fixed assets.*

Introduction

It shows how many products were produced during one year at the expense of one soum or one thousand soums of the main means of production. For example, suppose the annual output of the enterprise is 100 million soums, and the average annual cost of the main means of production is 50 million soums. In this case, the efficiency of fixed assets will be equal to 2 soums. Therefore, to determine the efficiency of the tool, the volume of goods or net product is divided by the average annual value of the main production equipment . This can be expressed by the following formula:

$$\Phi_c \frac{T.M}{A_\phi}$$

Here: Fs is the efficiency of fixed assets;

TM - product volume;

Af is the main manufacturer of anti aging tools average annual value.

The efficiency index of fixed assets is determined in relation to the value of the total fixed assets and separately to the value of their asset part. The opposite of the capital efficiency index is the capital capacity index, which is defined as the ratio of the average annual cost of capital assets to the volume of goods produced. For the analysis of indicators representing the efficiency of fixed assets, the necessary information is obtained from the form 1-P of the annual report "Annual report of the enterprise (association) on product production". We recommend making the following table for analysis (Table 5).

1 – Table

Analysis of the level of efficiency of the use of fixed assets.

Indicators	**In fact last year**	**In fact, this year**	**Difference (+,-) compared to last year**
1. Commodity products wholesale comparative price, thousand soums.	898370	1000910	+101540
2. Average annual value of the main means of industrial production, thousand soums.	355970	379830	+23860

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3. Including: machinery and equipment.	179290	184640	+5850
4. Weight of machinery and equipment in total fixed assets (3 rows: 2 rows) with an accuracy of 0.001 (coefficient)	0.504	0.486	-0.018
5. Efficiency of the main means of industrial production in thousand soums (1 line : 2 lines), soums	2523.7	2685.2	+111.5
6. Efficiency of one thousand soms of machines and equipment (1q : 3q). soum	5010.7	5420.9	+410.2
7. Factors affecting the change in the efficiency of fixed assets in thousand soums:			
a) change in the weight of machines and equipment in total fixed assets, soums.	-	-	-90
b) change in the efficiency of machines and equipment worth a thousand soums, soums.	-	-	+200

As can be seen from this table, during the reporting period, the use of the main means of industrial production increased, that is, the profit from the means this year increased by 111 soums and 50 tithes compared to the previous year. As a result of the reduction of the weight of machines and equipment in the total fixed assets by 0.018 points, the efficiency of the equipment decreased by 90 soums, that is (-0.018 x 5010.7) the increase of the efficiency of the machines and equipment by 410 soums 20 tithes of the efficiency of the total fixed assets led to an increase of 200 soums, i.e. (410.2 x 0.485). Thus, the sum of these two factors was ((-90) + (+200))=110 soums. This amount corresponds approximately to the difference in efficiency from total fixed assets - 111 soums and 50 tithes.

During the reporting period, the volume of merchandise increased by 101,540 thousand soums compared to last year.

This was influenced by two factors:

1. Changes in the average annual value of the main means of industrial production (extensive factor).
2. Change in efficiency of fixed assets (intensive factor).

the impact of the first factor, the difference in the average annual value of the main means of industrial production is multiplied by their level of efficiency in the previous year. In our example, the value of fixed assets increased by 23,860,000 soums compared to last year, and their level of efficiency last year was 2,523.7 soums. So, 60,210 thousand soums (+23,860 x 2,523.7) or 59.3 percent (60,215 x 100)/101,540 of the increase in the volume of goods was created due to the extensive factor.

To calculate the effect of the second factor, the absolute difference in the efficiency of the fixed asset is multiplied by the average annual value of the fixed assets in the current year. In our example, the profit from the main tool increased by 111 soums and 50 tithes compared to last year. So, 42351 thousand soums (111.5 x 379830) or 41.7 percent (42351 x 100) /101540 of the intensive factor

done Thus, the change in the influence of two factors gives approximately the total difference in the production of goods, i.e. (60215 + 42351)=+102566 thousand soums. A difference of 1026 thousand soums was formed due to rounding of numbers (102566 – 101540) = 1026 thousand soums.

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Highly intensive employment requires the maximum possible use of equipment during a shift, working day, week, month, etc.

Extensive use of tools and equipment is determined by their shift (exchange) coefficient. It shows the average number of shifts worked per equipment, machine, day, month, quarter (quarter of the year) and year . The shift ratio is determined by dividing the number of machine-shifts (machine-shifts) worked in all shifts by the number of installed equipment. For example, there are 92 machine tools in the workshop, of which 40 machines worked in one shift (only the first shift), 30 machines in the second shift (first and second shift), and 22 machines worked in all three shifts. In total, 144 machine shifts (40 x 1 + 30 x 2 + 22 x 3 = 144) worked in all three shifts. So, in this period, the shift ratio of the equipment was 1.56 (144:92).

For each enterprise, the normative shift coefficient is clearly defined, which ensures full and maximum employment of the equipment. In the process of analysis, the actual shift coefficient is compared with the shift coefficient within the regulatory framework, and reserves for increasing the employment of equipment are determined. In practice, the ratio of shifts in many enterprises is much lower than the norm, especially in machine building, it is 1.4. In this regard, in the conditions of accelerating the economy, labor teams are given the task of maximizing the use of equipment and sharply increasing the shift of their work. Certification of workplaces, sale of excess equipment, development of multi-machine work, expansion of the scope of services assigned to workers , application of financial incentives and benefits for workers in the third shift will help to increase the shift ratio.

The coefficient of preferential use of tools and equipment is determined by the ratio of the productivity of the equipment actually achieved in the qt unit to the technical norm of productivity established for this type of equipment.

The integral coefficient of use of equipment is the product of the coefficients of extensive and intensive use, that is, the use of equipment in terms of quantity and capacity.

Two factors influence the change in the annual productivity level of enterprises .

Changes in the number of machines or machine-hours.

Productivity rate per computer or machine-hour.

The influence of these factors is carried out through the absolute q difference method, that is, the difference in the quantity change is multiplied by the planned level of the quality indicator, and the difference in the quality change is multiplied by the actual level of the quantity indicator.

determine the influence of these factors, we recommend making the following table (Table 6).

As shown in the table, during the reporting period, the production volume of goods actually increased by 155,000 soums compared to the plan. Two factors contributed to this.

1) Change in the number of machine-hours worked (quantity indicator):

-23.4 x 8.63 = -201.9 thousand soums.

2 – Table

Working hours of efficient use of tools and power calculation

Indicators	According to the plan	In fact	Absolute difference (+,-)
1. Product (thousand soums)	1930	2085	+155

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2. Worked machine-hours (thousands)	223.7	200.3	-23.4
3. Productivity per machine-hour (soums, shekels) (1 line : 2 lines)	8.63	10.41	+1.78

2) Volume of products produced per machine hour (quality indicator):
+1.78 x 200.3 = +356.5 thousand soums. So, the change in the effect of two factors is approximately equal to the total difference in the production of goods, i.e.
((-201.9) +(+356.5)) =+154.6 thousand soums. Thus, as a result of the elimination of idle machines, the reserve for increasing product production is 201.9 thousand soums.

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