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STRUCTURAL ANALYSIS OF REVERSAL ASSETS MACHINE-BUILDING ENTERPRISES

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Abstract. *The article investigates structural features of the current assets of the enterprise. The emphasis is on the need to deepen the analysis of stocks and inventories, which will enable to form a more qualitative information base for management decisions on current assets. In order to improve the quality of inventory research, it is suggested to use a structural analysis that enables us to determine the role (proportion) of current assets, stocks and inventory in the assets of the enterprise, to investigate the structure of stocks and trends of structural changes that determine the need of the enterprise in material resources, and therefore in working capital. For analysis, Ukrainian machine-building enterprises were selected, which are characterized by high material-intensive production and require implementation of a more effective policy in this field. Synthesis of the main indicators of the studied enterprises allowed to determine the main trends in the formation of working assets and the use of inventories. The key indicators of property structure have been worked out on the example of foreign enterprises, which are competitors and industry leaders. There are significant discrepancies in the structural characteristics of both assets and stocks, which means new target benchmarks for the policy of managing current assets in the long run.*

Keywords: *current assets, inventories, inventories, structural analysis, machine building enterprises.*

At the present stage of the development of market relations in the process of inventory analysis, there is a shift of emphasis from the external aspects to the internal, since for industrial enterprises it is not relevant to find a supplier of material resources, it is more relevant to ensure the efficiency of their use, although for the engineering enterprises separate supply, providing the core aggregates and components, can be strategically significant and promote or limit the development of the end product manufacturers y. That is why the issues of analytical support for inventory management remain important and need to be explored, including through the application of different methods.

The purpose of the article is to investigate the practical aspects of the use of inventories in machine-building enterprises to determine the structural

characteristics in the context of enhancing information support management decisions on this issue.

In the article current assets, inventories (production inventories) were investigated. It was determined that they are an important type of assets, the high turnover of which allows to place the resources of the enterprise in other types of property, that is, in non-current assets, which are more important for the development of production potential of the machine-building enterprise. An analytical study of the information base of real enterprises confirms the relevance of the problem under study, as there are some distortions that relate to: the ratio of current and non-current assets, inventory structure, the role of material costs in the total value of the cost of production of the enterprise.

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