

## METHODS AND APPROACHES OF INVESTIGATION FOR THE PROCESS OF FIXED ASSETS MANAGEMENT

**Statement of the problem.** Methods and approaches of assets management which are used nowadays by enterprises for processing of agricultural products are mainly based on out-of-date concepts of management which significantly reduces the effectiveness of their application. Moreover, they are absolutely unadapted to modern conditions of functioning of manufacture that is why the development of new methods of assets management based on modern approaches becomes the most important task, the fulfillment of which is of great practical importance.

**Analysis of recent researches and publications.** Researches of influence of certain methods of management on the activity of agents of management found their reflection in works of such scholars-economists as A. S. Filipenko, Y.S. Zavadsky, G.V. Osovska, M.M. Gatsalov, V.G. Andriychuk, B.Y. Bachevsky, T.B. Ignashkina, K. Marks, T.G. Kaminska, Z. Plysa, V. Plysa, V. Lesnyak etc.

Activity of enterprises for processing of agricultural products as a whole and each manufacturing and management process, together with methods and approaches to be followed with the aim to provide their effective functioning in particular, used in assets management, provide for the effective functioning of an enterprise, which stipulates greater income and this makes the study of the issue to be of great importance.

**Formulation of the task.** The article aims to study methods and approaches of assets management at enterprises for processing of agricultural products.

**Presentation of the main points of the research.** Successfulness of the functioning of an enterprise for processing of agricultural products is provided by the use of modern methods of assets management.

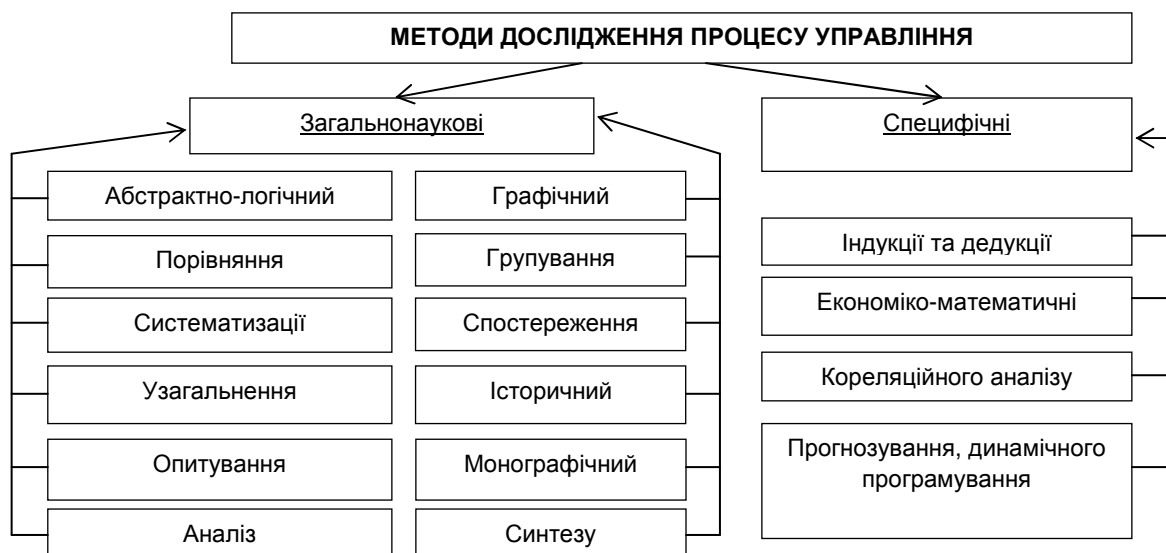
“The Big Thesaurus of the Modern Ukrainian Language” gives the following definition of the notion “method” – it is a means or a system of means used in any field of activity (science, manufacturing etc.) [1, p. 1127]. Scientists suggest another interpretation of it: it is the way of “cognition of reality and its reproduction in thinking, which is based on the reflection of objective economic laws and is due to the peculiarities of the research subject, reproduced in the mind” [2, p.53]. According to the definition of “The Dictionary of Modern Economic Terms” management methods are methods, techniques or a set of methods aimed at the interests of people, and through them at the material production aiming to achieve the goal [3, p.185]. According to M. M. Hatsalov, method is a tool for detailed cognition of economic reality which gives systematic character to individual facts and phenomena, establishes relationships between them and reveals on this basis certain trends in their development [4, p.189]. Economic management techniques are a set of tools and instruments that specifically affect the creation of conditions for functioning and development of entrepreneurship. The levers of economic mechanism correspond to the social-economic nature of an enterprise and are one of the factors of the production development and exchange on a market basis [5, p.198]. The existence of progressive methods of management and their skillful use is a precondition for the effectiveness of management and business processes.

Management methods are aimed to provide high effectiveness of work of the staff, well-coordinated work of the employees, provide for maximization of the creative activity of every staff member. This makes them different from all other technical and technological methods used in the solution of complex industrial manufacturing and economical problems.

The special role of methods of management is to create conditions for clear organization of management, the use of modern equipment and advanced technology of the organization of labor and production, to provide for their maximum efficiency to achieve a fixed goal. Thus, the content of the meaning of “management methods” comes from the nature and content of management and is one of the major categories of management theory.

In the process of scientific research of assets management at enterprises for processing of agricultural products a set of general-scientific and special methods of knowledge of economic phenomena, including abstract and logical, graphical, comparative, grouping, generalization, systematic, monitoring, analysis, synthesis, induction, deduction, comparison, correlation analysis, surveys, statistical and economic, monographic, systematic, historical are used.

General scientific methods are the mediating link between philosophical cognitive methods and fundamental theoretical elements of economic scientific disciplines. The biggest development and application they acquired particularly in the XX century. General scientific methodology is used in all sciences, since any scientific discovery is not only a subject sense but also a methodological sense, causing a critical review of the conceptual apparatus accepted until now, approaches to the interpretation of the material in study. General scientific methods are divided on the basis of semantic criteria and they include appropriate methods listed in Figure 1.



**Figure . 1. Methods of research of the process of management by basic means**

Source: Developed by the author

“The essence of abstract logical method lies in the partition of the phenomenon in study into its component parts, their allocation to identify qualitative features, in mental finding of the origin of essence and revealing the laws of its development, and further in synthetic transition from abstract origin of an essence to a complex multifarious definite form of the phenomenon” [6, p.123]. With the help of abstract and logical method logical interrelations between elements of the system in study and its functioning are revealed, and also theoretical generalization of the essence “fixed assets” and conclusion making is provided.

A method of comparison is the earliest and most common in economic analysis, its meaning lies in comparison of the data in study and facts of economic activity of enterprises. In order to analyze the conditions of assets management and measures of its development comparisons are used (comparison of data over a certain period), detalisation (dividing general and aggregated data into their components), relative numbers, time series. It is also used to reveal correlations between data of provision of an enterprise with fixed assets and efficiency of processing of agricultural products.

A systematic method is used for streamlining of theories, ideas, concepts, views of researchers on the process of assets management and its structural parts.

A generalization method is a set of sequential actions to aggregate characteristics, specific individual facts into a coherent whole in order to establish typical characteristic features of a phenomenon in study. In the survey of administrative and managerial staff of processing enterprises a survey is used by means of oral and written data collection on the specified issues.

Methods of analysis and synthesis are used to study the characteristic features and peculiarities of the development of assets management, giving the opportunity to explore this process at the level of its elements.

A graphical method is used in the process of study to illustrate statistical and analytical information, generalization of methodological and methodical basis for assets management at the enterprises for processing of agricultural products.

Historical and logical methods are designed to identify problems and prospects of further development of assets management.

Grouping is a method which is used to divide the entire body of a phenomena in study into groups according to some significant feature. For example, grouping of assets on the basis of terms of their use.

Observation is a method of collecting of scientific information, the essence of which lies in the immediate registration of facts, phenomena and processes that occur in social reality. Its major advantage over other sociological methods is synchronism with the phenomenon, process in study.

A monographic method is used for advanced study of assets management at enterprises for processing of agricultural products and suggesting grounds for the mechanism of its development.

Specific methods of the study of assets management reflect the specific character of research object, its subject and purpose.

With the help of methods of induction and deduction the nature and content of the development of asses management at enterprises for processing of agricultural products is revealed, the general impression about the object of study on the basis of combining of its previously singled out components is formed.

Economical mathematical methods of study of the process of management are a set of tools and instruments that are used to determine the optimal structure of assets in different market conditions.

Correlation analysis is as a research method used to establish the degree of relationship (correlation) between the effective indicators of the activity of an enterprise and specific indicators of management, and also to identify factors influencing the efficiency of the use of fixed assets.

Forecasting is a method of predicting the future of fixed assets based on the analysis of their past and present, systematic information on the qualitative and quantitative characteristics of the development of fixed assets in the future.

To determine the optimal terms of renewal of fixed assets a method of dynamic forecasting is used.

To enhance cognitive, research capacity in the effective assets management it is necessary to integrate all methods that will help to form a comprehensive vision of the essence, development of interrelations and interdependencies between processes and phenomena occurring with fixed assets at enterprises for processing agricultural products.

The complexity of the research process of fixed assets requires, other than the above methods, to use appropriate scientific approaches. In the scientific literature approach is viewed as "a set of equally directed in their content principles and methods that do not go beyond the limit of an approach", "a thought, a view from the position of which the object in question is viewed", "a trend in science, research", "a method of action, which is aimed at creating a position to meet customers' needs" [7].

F. I. Khmil believes that modern science of management requires a comprehensive and systematic structural approach to solving of management problems [8, p. 18]. According to V. Besenyuk, structural, functional, systematic, holistic, regulatory approaches to management are scientific ones, implementation of which will ensure efficient use of resources at an enterprise [9, p. 73].

We believe that the principal approaches at enterprises for processing of agricultural products are comprehensive, systematic, structural, processing, functional, integration and synergistic approaches to the management of fixed assets.

A comprehensive approach involves the study of assets management process, taking into account technical, ecological, economic, organizational, social, and psychological aspects of management and their interrelations.

A systematic approach lies in consideration of the system of assets management, in particular of the total unity of management and organizational relations as an integral rapidly developed body. The body of research includes a series of systems, on the one hand –the primary external, and on the other – secondary internal.

A structural approach defines the priority factors in dividing a phenomenon or process into its structural elements, which aims to study the essence, the place and role of each element in the system of interaction of elements.

A process approach to the assets management at an enterprise suggests the organization of its system on the basis of management of a set of manufacturing processes.

A functional approach considers the need for assets management as a set of functions to be performed to achieve the desired effect.

Strengthening of cooperation of agents of management, their consolidation, deepening the interrelations and interaction between the components of the management system is suggested by integration approach.

Synergistic approach is based on the study of a complex of factors aimed to ensure the desired economic results.

So, with the help of the above mentioned approaches which should be used in the research of methods of assets management at enterprises for processing of agricultural products, it is possible consider the process of management in further detail.

**Conclusions and further research.** Methods of research of the process of assets management at enterprises for processing of agricultural products cover all stages of management, taking them into account contributes to the effective implementation of this process, the economic growth of the enterprise and its successful functioning on the market.

Modern economic changes create the objective conditions for determination of methods and approaches for assets management. Correct formulation of the problem enables the company to formulate management tasks, to make management decisions, to work out measures of development of competitive advantages and adapt the company to unstable economic conditions. In our opinion, the above mentioned approaches and methods play an important role in the assets management.

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#### **Nemish Yu.V. METHODS AND APPROACHES OF INVESTIGATION FOR THE PROCESS OF FIXED ASSETS MANAGEMENT**

**Purpose.** The aim of the article is to substantiate the methods and approaches of fixed assets management at enterprises for processing of agricultural products.

**Methodology of research.** As a result of scientific research of assets management at enterprises for processing of agricultural products the following methods of management were used: abstract and logical, comparison, organizing, summarizing, questioning, analysis, graphing, grouping, monitoring, historical, monographic, synthesis and specific methods were used to substantiate the complex, systematic, structural, process, functional, integration and synergistic approaches (induction and deduction, economical and mathematical, correlation analysis, forecasting, dynamic programming) , which allows a more detailed to study of their impact on the management process.

**Findings.** Methods and approaches of assets management have been systematized and grouped, importance of each of them for an enterprise in management decisions making has been examined, that will help to establish measures of the development of competitive advantage on the market and increase quality of products.

**Originality.** The complex approach to substantiation of management methods by the main means of using graphical process of coverage of their effectiveness has been formed.

**Practical value.** The use of substantiated methods and approaches of assets management allows the company to formulate management tasks, make effective decisions and adapt it to unstable economic conditions.

**Key words:** methods, induction, deduction, correlation analysis, depreciation, indexation, approaches, synergistic approach.