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## **METHODOLOGY OF MANAGEMENT ANALYSIS OF WORKING TANGIBLE ASSETS IN BUSINESS MANAGEMENT**

In terms of dynamic changes in the market environment there is a need to constantly respond to changing external and internal environment and opportunities for maintaining company's competitiveness. The composition, location, and efficiency of operation and structure of funding sources of working assets determine financial standing of the company. Therefore, an important issue is the analysis of working assets.

Modern scientific literature lacks studies, considering analysis of working tangible assets. Analyzing the works of local scientists, it can be concluded that the predominant purpose of research is to identify the preconditions, theoretical and practical justification for improving the organization and methodology of management analysis of tangible assets and rational organization of computing work at enterprises in terms of contemporary economy. We can note that the issue of management analysis of tangible assets still remains relevant.

To solve this problem, it seems necessary to define the essence of the concept of “management analysis of tangible resources” to determine the basic tasks, functions and methods of analysis of working tangible assets.

Management analysis of tangible resources is a focused impact of the subject of management analysis on raw materials, basic and auxiliary materials, complementary articles and other tangible assets intended for the production of goods, works, services, services to production and administrative needs, in order to achieve the goals.

World experience shows that analysis of production stocks is operational and should be based on the following principles: order only what the company needs, not buying into tempting offers; have a minimum stock which corresponds to sales and possible replenishment terms; store stocks using a specific storage system and use them once available; label stocks clearly and correctly; comply with the rules of unloading and storage of materials, check their number and condition before signing the relevant documents.

Thus, the main objectives of the analysis of stocks to meet the needs of users are: economic justification of stocks supply, their storage and use (sales); effectiveness of sales; efficient stocks use, compliance of records of stocks in financial statements with their economic essence; profitability and prospects of its increase regarding operations with stocks.

The study of the basic theoretical aspects of management analysis and suggestions for improving the scientific methods of stocks analysis allows developing a methodology of management analysis of working tangible assets of the company. This methodology enables the company to determine the optimum size of the required tangible resources, time of delivery, transportation and storage costs of stocks, impact of factors on the production and the prime cost of production, efficiency of stocks' use that will enable the company to effectively manage tangible resources.

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