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DEPRECIATION POLICY AS A COMPONENT OF THE STRATEGY OF THE ENTERPRISE ACTIVITY

At the present stage of the entrepreneurship development solving the problems of radical, comprehensive and sequential depreciation policy are important tasks. Practice testifies that the flexible depreciation policy of the state and individual enterprises is one of the major factors for resumption of economic growth in terms of investment crisis, production decline and inflation. However, until now targeted state depreciation policy in Ukraine is absent and as a result at the enterprise level the system of depreciation is seen as secondary to solving problems of reproductive character.

The essence of the concept of depreciation policy for reproduction approach has been clarified in the article. According to this approach depreciation policy of the enterprise is the sum of the measures to determine the method of forming the depreciation fund and directing its resources to ensure the normal reproduction of fixed assets in accordance with the strategy of the enterprise activity.

If the strategy of business adaptation at the market is chosen by the enterprise, then the task of increasing health appeared before leadership. And therefore the most suitable methods of calculating depreciation for such a strategy are straightforward, reducing the residual value and production methods.

Similar methods are optimal in the election of the development strategy by the enterprise because it involves an active increase of health care.

At the same time the strategy of stabilizing the business involves a modest increase of health care and requires to change methods of calculating depreciation to methods for rapid reduction of residual value, reducing the residual value and cumulative.

The strategy of realigning is characterized by improving health care at their constant level, and therefore the best practices of calculation should recognize straightforward, reducing the residual value and production methods.

The temporary cessation of improving health care or their liquidation is characteristic for the strategy of survival. Therefore the use of the rectilinear method, reducing the residual value and production methods are the most appropriate.

Thus, the determined criteria of selection methods of calculating depreciation and formation of the amortization policy should be the chosen strategy of the enterprise activity and according to it the expected useful lives of fixed assets.

Hence the depreciation policy that is chosen by enterprise should be aimed at:

- providing total reflection of amortization value by the system of depreciation and respectively the objective magnitude of transferred value of fixed assets to cost of production;
- creating the system of conservation, security, reservation, accumulation and target direction of depreciation charges.

Only under such conditions amortization policy will be correspond to the chosen strategy of the enterprise activity and may be recognized as optimal.

Thus, analyzing the stages of formation of the depreciation policy of the enterprise, we can conclude that the choice of depreciation policy depends on the objectives posed by guidance regarding management of enterprise. The main criteria for the choice of depreciation policy should be the strategy of the enterprise development and the expected useful lives of fixed assets.

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