

## ABSTRACTS

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### **PROBLEM OF ASSESSING THE TECHNICAL CONDITIONS OF THE FIXED ASSETS OF NPC «UKRENERGO»: REASONS, CONSEQUENCES AND WAYS OF SOLVING**

The technical condition of the fixed assets of NPC «Ukrenergo» is the starting point which determines the advantages and disadvantages, opportunities and threats while the work of the enterprise. Therefore, the rational management of the current activities and future development of NPC «Ukrenergo» seem to be impossible without appropriate, reliable, complete and timely information and this fact proves the particular relevance of the studies conducted in the research article.

The paper considers the performance requirements as for the technical condition of the fixed assets, with the simultaneous compliance of which providing actual results of the analysis conducted on their basis, namely these are the requirements of adequacy, comparability, accuracy and completeness of the measurements. There has been carried out the estimation of technical conditions of the fixed assets of NPC «Ukrenergo» based on their lifetime parameters and the coefficients of their wear life. It has been proved that these figures do not fully meet the requirements above mentioned and the reasonable grounds for such a discrepancy have been given. In addition, on the base of these parameters there have been indicated the major contradictions among the results of the assessments of the technical condition of the fixed assets of NPC «Ukrenergo». It has been proved that these differences are caused by both the essence of performances and distortion of the data needed for their calculation.

This paper analyzes the reasons and consequences of the actual data curvature on the initial and final values of the fixed assets. By considering the significant negative consequences of such a distortion, there has been proved the necessity of adjusting the data as for the costs and depreciation of the fixed assets of NPC «Ukrenergo», in particular through their indexing or evaluation.