

## **DEVELOPMENT OF APPROACHES TO THE ESTIMATE OF LOGISTIC FIXED ASSETS IN THE SYSTEM OF ENTERPRISE MANAGEMENT ANALYSIS**

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**Research methodology.** The research methodology is based on the general scientific and subject-specific research methods, such as abstraction, generalization and systematization, analysis and synthesis, modeling and formalization.

**Results.** The essence of management analysis is justified. It is defined as independent analysis which has its own subject, objectives and methodology. Management analysis consists of those types which allow estimating functional subsystems of an enterprise by selected criteria and indicators.

It has been determined that logistic analysis in the management analysis system includes two research objects: the flow of current assets and objectives of logistic infrastructure. Benefits of logistic analysis are obvious for the areas of business, which are closely related to the logistics by resources, information support and infrastructure support.

The estimation of the logistic fixed assets can be based on known groups of indicators such as condition, availability and efficiency of fixed assets. Some of them may be detailed or supplemented. It is proposed to change the traditional approach to the factor analysis of capital productivity indicator by including the new logistic infrastructure productivity parameter in the factor model. The cost volume of the production processed and (or) displaced by the enterprise is characterized, per unit of logistic fixed assets (transportation, warehouse, packaging, manipulation, etc.).

The warehouse infrastructure and the transport infrastructure are distinguished as the most important objects. Factor models of capital productivity indicator have been constructed for these objects.

**Novelty.** Scientific novelty is the development of theoretical approaches to the definition of management analysis and its component - logistic analysis. Methodological approaches to the implementation of logistics analysis are improved by means of the changes in the basic capital productivity factor model of the enterprise and the construction of factor models of capital productivity of logistics infrastructure facilities.

**Practical value.** System estimation of logistic fixed assets will make it possible to detect those links in the logistic chain which restrain the intensity of flow processes, and take measures to eliminate the deviation in the work schedule of freight handling equipment.

**Keywords:** logistic analysis, management analysis, logistic infrastructure, fixed assets, profitability, capital productivity, warehouse infrastructure, transport infrastructure

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