

PERFORMANCE INDICATORS OF PRINCIPAL FUNDS

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Fixed asset performance indicators are important for assessing how effectively an enterprise uses its fixed assets (i.e. material, technical and other resources) to generate production or services. Such indicators make it possible to evaluate the productivity and efficiency of the use of the company's assets. Performance indicators of fixed assets reflect the effective use of material resources and assets of the company for the production of goods or provision of services. We propose to include the following key performance indicators of fixed assets.

1. Turnover ratio of fixed assets. This indicator determines how many times during a period (usually a year) fixed assets were fully used for the production of products. A high value of this indicator indicates efficient use of fixed assets.

2. Net working capital per unit of fixed assets. This indicator determines how much net working capital (that is, the difference between current assets and current liabilities) per unit of fixed assets. A high value of this indicator may indicate effective management of working capital.

3. Profitability of fixed assets. This indicator determines what percentage of profit (or net profit) is generated by fixed assets. High profitability of fixed assets indicates effective use of the company's assets to generate profit.

4. Payback period for fixed assets. This indicator determines how many years it takes to fully recover the costs of purchasing fixed assets due to their use in production. A low value of this indicator is desirable, as it indicates a quick payback and efficient use of fixed assets.

These indicators help to assess the efficiency of the use of fixed assets in the context of the enterprise's production activities. They can vary depending on the industry, the size of the enterprise, and other factors, but in general, they help managers make informed decisions about investments in fixed assets and optimization of production processes. Performance indicators of fixed assets reflect the effective use of material resources and assets of the company for the production of goods or provision of services.

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