

Nataliia Skrypnyk, Candidate of Economic Sciences, Associate Professor,
<https://orcid.org/0000-0003-2180-5863>

Mykola Skrypnyk, Candidate of Economic Sciences,
<https://orcid.org/0000-0003-3597-6188>

Inna Burak, Candidate of Economic Sciences,
<https://orcid.org/0000-0002-3372-2371>

Chernivtsi Institute of Trade and Economics of KNUTE, Chernivtsi

MANAGEMENT OF ASSETS STRUCTURE OPTIMIZATION AT ENTERPRISE

Summary

The article is devoted to the issue of financial assets policy creation and management at the enterprise on the basis of the formulated strategy. The problem of formation, use and management of assets at the enterprise was investigated by many foreign and domestic scientists. However, at the current stage of Ukrainian economy development, there is an urgent need to identify more effective ways of assets management at the enterprise to ensure their stable development. The Majority of modern scholars in this field sees the activities of the enterprise as actions aimed at achieving financial goals through the rational use of available resources using the principles and methods of economic analysis.

The author has analysed the conditions which are favorable for the creation of optimal assets structure at the enterprise based on the model of functional optimization of the economic entity in the conditions of the crisis in the market. The relationship between capital structure and asset structure has been proved. That is, by optimizing the capital structure, we simultaneously optimize the structure of assets according to the goals and objectives of the enterprise.

It has been justified that sound management of assets will help make a reasonable choice of company's head executives. If one chooses a strategy to increase the assets of the company, he or she also needs to make an estimate of how to attract new funds to reduce costs, and determine the added value of capital investments. It is defined that results of the analysis on the structure of assets make it possible to clarify the choice of policies. This will help optimize economic entity's capital structure, thereby advancing the management of the structure of assets on the basis of the chosen strategy of enterprise development. Rationality in asset management is the most important task. It makes achieving efficiency and profitability of business easier. Therefore, for the profitability of the production cycle, you can only bring the amount of working capital into the financial process that should be used and only for the required minimum period of time. Hereby, asset structure management should be based on the analysis of factors of both the external and internal environment of the enterprise, specifying the selected strategic areas.

Keywords: assets, capital, current assets, liabilities, equity.

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