

DOI: <https://doi.org/10.35774/econa2025.02.423>

JEL classification: E22, D24, M41, O33, L23, C60

UDC: 658.1:330.131.7

Yaroslav IZMAILOV

DSc (Economics), Professor,
Professor of Department of Tax Administration,
State Tax University, Ukraine
E-mail: izmyar@ukr.net
ORCID iD: 0000-0003-4853-205X

Oleksandr MOROZIUK

PhD student,
State Tax University, Ukraine
E-mail: oleksamoroziuk@gmail.com
ORCID iD: 0009-0006-0788-4752

DEVELOPMENT OF THE METHODOLOGY FOR ECONOMIC ANALYSIS OF FIXED ASSET IMPROVEMENT

ABSTRACT

Introduction. The article highlights the pressing issues of improving analytical tools in the system of enterprise fixed assets management, especially under conditions of economic transformation and post-war recovery. The necessity of adapting economic analysis methodology to the new challenges of the external environment, financial resource constraints, and rising investment risks is substantiated. Particular attention is paid to the role of fixed asset improvement as a factor in enhancing production efficiency and implementing sustainable development strategies. It is established that traditional approaches to asset renewal analysis lack sufficient detail, which hinders comprehensive evaluation of investment outcomes in the enterprise's technical base.

Goal. The purpose of the article is to critically assess and further develop the methodology of analyzing fixed asset improvement at enterprises.

Method (methodology). The study applies a systems-based approach and employs methods of comparative, factor, integral, and dynamic analysis, allowing comprehensive coverage of fixed asset functionality. The proposed methodology structures the analytical process into five consecutive stages, each encompassing essential elements of the asset renewal process.

Results. An algorithm for economic analysis of fixed asset improvement is formulated, including: analysis of renewal scope and structure; identification of financing sources; assessment of asset capacity reproduction efficiency; examination of the usage level of renewed assets; and synthesis of the improvement effects on enterprise performance. An integrated set of indicators is developed to quantify the impact of modernization on financial and production outcomes. The implementation of this methodology allows for the identification of internal reserves for productivity growth, improves the precision of managerial decisions, and shapes strategic investment priorities. Key directions for technical enhancement of fixed assets at industrial enterprises are identified, considering limited resources, the need for production greening, and the necessity to reduce energy consumption. It is proved that the methodology's application increases the efficiency of investment in material and technical infrastructure, supports the implementation of sustainability principles,

© Yaroslav Izmailov, Oleksandr Moroziuk, 2025

Received: 18.04.2025

Accepted: 17.05.2025

Published: 28.05.2025



This is an Open Access article, distributed under the terms of the Creative Commons Attribution-NonCommercial 4.0 license, which permits unrestricted re-use, distribution, and reproduction in any medium, provided the original work is properly cited.

Cite as: Izmailov, Y., & Moroziuk, O. (2025). Development of the methodology for economic analysis of fixed asset improvement. *Economic analysis*, 35 (2), 423-432. DOI: <https://doi.org/10.35774/econa2025.02.423>

and lays the foundation for long-term competitiveness. The proposed analytical tools can be applied for strategic production asset management, policy formation in asset renewal, and adaptation of the information base of analysis to practical needs.

Key words: fixed assets; economic analysis; improvement; investment; analytical methodology; modernization; efficiency.

Introduction

Military actions and the future post-war recovery impose new requirements for the formation of an effective development model of Ukraine's national economy, which in turn necessitates the improvement of information-analytical support for enterprise operations. Under these conditions, economic analysis gains particular importance as a key tool for identifying and monitoring changes in the quantitative and qualitative parameters of production and economic processes. Its results provide a foundation for targeted influence on enterprises' economic activity through the mobilization of internal reserves, ensuring increased profitability and enhanced efficiency in the use of invested resources.

Structured and timely interpreted analytical information plays a decisive role in making well-grounded managerial and strategic decisions, especially in the areas of investment and innovative renewal. As Ukraine transitions to a post-industrial economy, the methodology of economic analysis must adapt to new external realities and challenges related to the transformation of investment activity, resource constraints, and macroeconomic instability.

In this context, economic analysis of measures to improve fixed assets becomes particularly significant, as it allows assessing the feasibility and effectiveness of capital investments in modernization, reconstruction, and other forms of non-current asset renewal. Such analysis forms the basis for making strategic decisions aimed at increasing asset productivity and overall economic performance.

The importance of organizational and methodological support for the analytical process is growing, especially for large industrial enterprises with long service periods of fixed assets and high investment risks. However, to date, there is no unified methodology that clearly defines the sequence of stages, outlines the objects of analysis, formulates tasks, and

establishes the information base and methodological toolkit. This significantly complicates the systematic assessment of structural and dynamic shifts in capital investment and limits the ability to identify effective directions for fixed assets renewal.

Therefore, the development of a comprehensive analytical framework for assessing the improvement of fixed assets remains a relevant task that requires further theoretical and methodological advancements.

Theoretical and methodological aspects of enterprise performance analysis in the context of fixed assets improvement, as well as approaches to their enhancement considering the current challenges of Ukraine's development, have been comprehensively addressed in the research of leading domestic scholars, including Blank I., Hrytsyshen D., Izmailov Ya., Lehenchuk S., Svirko S. [1], Kalabukhova S., Kovalenko A. [2], Lazaryshyna I., Lakhtionova L., Mulik T., Mulik Ya. [3], Oliynyk O., Peresada A., Savkiv U., Vasilyuk M., Leshchuk H. [4], Shkulipa L. [5], Yakymova L., Smolnikova K. [6]. At the same time, certain aspects of economic analysis of fixed assets have been studied by foreign researchers such as H. Anderson, Damodaran D., Rajan R., Rajest S. [7], Tarigan C. E., Junawan, Purba R. [8], Vitomir J., Popović S. [9], among others.

An analysis of contemporary scientific literature on the economic evaluation of fixed asset improvements in the context of post-industrial development reveals a limited number of comprehensive studies that systematically address both methodological and applied aspects of assessing enterprise performance. A particularly notable gap is the lack of consensus on key definitions, classification criteria, and the consistency of principles and approaches used for typologizing analytical methods in evaluating fixed asset improvement measures. Given the existing theoretical contributions and practical experience, there is an urgent need to develop a coherent methodology for economic

analysis that not only reflects the specific features of fixed asset modernization but also meets the challenges of national economic recovery under conditions of transformational development.

Purpose and Objectives of the Article

The aim of the article is to critically evaluate and further develop the methodology for analyzing improvements in fixed assets of enterprises. The study employs a systems approach alongside comparative, factor, integral, and dynamic analysis methods, which together enable a comprehensive assessment of various aspects of fixed asset performance and management.

Presentation of the Main Research Findings

The scope and focus of the economic analysis of an enterprise's activities in the post-industrial economy largely depend on the defined objectives, the volume and structure of available data, and the selected research methodology. In the context of post-war recovery and modernization of the national economy, the primary function of economic analysis is to identify and quantitatively assess internal reserves of an enterprise, aiming to develop substantiated technical and economic decisions for their mobilization.

A key feature of such analysis is the consideration of the specific operating conditions of each enterprise, which are shaped by both external (objective) and internal (subjective) factors. Of particular importance are the controllable internal parameters—primarily technical and economic indicators that can be influenced through managerial decisions.

In the methodology for the economic analysis of fixed asset improvements, the authors propose taking into account several fundamental considerations:

1. Capital investments in new construction or reconstruction of fixed assets are of a long-term nature, which creates an investment lag—a temporal delay between the incurrence of expenses and the receipt of returns;
2. The moment of physical renewal of fixed assets does not necessarily coincide with the moment of cost recovery, which may negatively affect financial performance in the reporting period;

3. A reliable evaluation of the effectiveness of fixed asset improvements is only possible under dynamic analysis conditions and through benchmarking against comparable indicators of peer enterprises in the same sector.

In capital-intensive industries—such as large-scale industrial enterprises—the analysis of fixed asset improvements must consider the specific features of capital investment planning and execution, including:

- a high share of construction and installation works in the cost structure;
- a continuous need for investment to maintain capacity and replenish resources;
- the necessity of allocating part of investments to address unfavorable natural conditions and environmental challenges (e.g., treatment facilities, waste disposal systems);
- targeted reconstruction of facilities tied to specific resource deposits and focused on a narrow product range;
- significant dependence of investment volume and cost on geographic and environmental conditions;
- the requirement to adapt repair operations to continuous production cycles.

Certain groups of fixed assets possess unique structural and functional characteristics, resulting in uneven wear and differentiated needs for renewal. Under limited financial resources for full-scale investments, enterprises are often compelled to opt for modernization, repair, and other forms of improvement instead of acquiring new assets.

Rational management of the technical condition and productivity of fixed assets necessitates the integration of improvement analysis into a systemic economic assessment of the dynamics, structure, and efficiency of non-current tangible assets.

Within the framework of an enterprise's investment policy, the primary analytical objectives related to fixed asset improvement and repairs include:

1. Determining the need for acquisition or renewal of fixed assets (through modernization, modification, reconstruction, or capital and current repairs);
2. Identifying funding sources for these activities and assessing their optimal structure;

3. Evaluating the effectiveness of fixed asset regeneration;

4. Analyzing the impact of implemented measures on operating and maintenance costs;

5. Assessing the economic efficiency of the improvements compared to the alternative scenario of purchasing new assets.

From a practical perspective, the analysis of fixed asset improvements should be conducted in five key stages using a comprehensive set of analytical indicators (Fig. 1), which enables a holistic evaluation of the technical and economic effects of the implemented measures.

It should be noted that each of the indicators presented in Figure 1 for the reporting period is compared with the corresponding indicators from previous periods or with planned values.

Within the framework of this study, a methodology for the economic analysis of fixed asset improvements has been developed, based on a systematic approach to evaluating the effectiveness of investment and innovation decisions in the management of non-current assets. The methodology incorporates key analytical components: the objects of analysis, its objectives, sources of information, methodological tools, and the logical sequence of calculations.

The methodology comprises five interrelated stages, which include the assessment of the scale and structure of improvements, analysis of funding sources for renewal activities, evaluation of the techno-economic effects of improvements, analysis of the utilization level of upgraded fixed assets, and a general assessment of the impact of improvements on the overall economic performance of the enterprise.

The first stage, entitled *"Analysis of the volume, changes, and structure of renewed and repaired fixed assets,"* involves a comprehensive examination of the scale of implemented modernization, repair, or renewal measures of the enterprise's fixed assets. Both absolute and relative indicators are used in the analysis: the total cost of improvements, their share in the total volume of fixed assets, and the specific weight of capital investments by type of intervention (capital repair, technical re-equipment, extension, reconstruction). A comparative analysis over several reporting periods is carried out to identify trends and structural changes in the renewal

process. Furthermore, the geographical and technological focus of investment in improvements is evaluated, which allows for the identification of fixed asset management priorities at the enterprise or unit level.

The second stage, titled *"Analysis and evaluation of funding sources for fixed asset improvements and repairs,"* aims to explore the financial viability of the fixed asset renewal process. This stage involves identifying the primary sources of funding (internal funds, loans, leasing, attracted investments, state support) and their proportion in the overall structure. It includes assessing the efficiency of each funding source and calculating key indicators such as the renewal, growth, and depreciation rates of fixed assets. An important part of this analysis is evaluating alternative financing options—whether modernization of existing equipment is more feasible than investing in new assets. The influence of funding source choices on the financial stability and creditworthiness of the enterprise in the long term is also assessed.

The third stage, titled *"Analysis of the effectiveness of fixed asset potential reproduction,"* focuses on identifying the actual impact of improvements on the enterprise's production capacity. Particular attention is paid to key techno-economic indicators: asset turnover, capital-output ratio, and utilization rates of production capacity. Factor analysis is conducted to determine the extent to which fixed asset improvements contributed to increased labor productivity, reduced production costs, and expanded output. The technical condition of upgraded assets is also examined, identifying bottlenecks and vulnerable areas that may require further optimization or re-intervention.

The fourth stage, entitled *"Analysis of the impact of improvement and repair works on the utilization level of fixed assets,"* involves assessing the extent to which the upgrades have contributed to more efficient use of assets in the enterprise's operational activities. Utilization indicators are calculated, including equipment load factors, shift coefficients, and efficiency of production space usage. Additionally, investment payback periods, internal rates of return, and profitability of capital investments are determined.

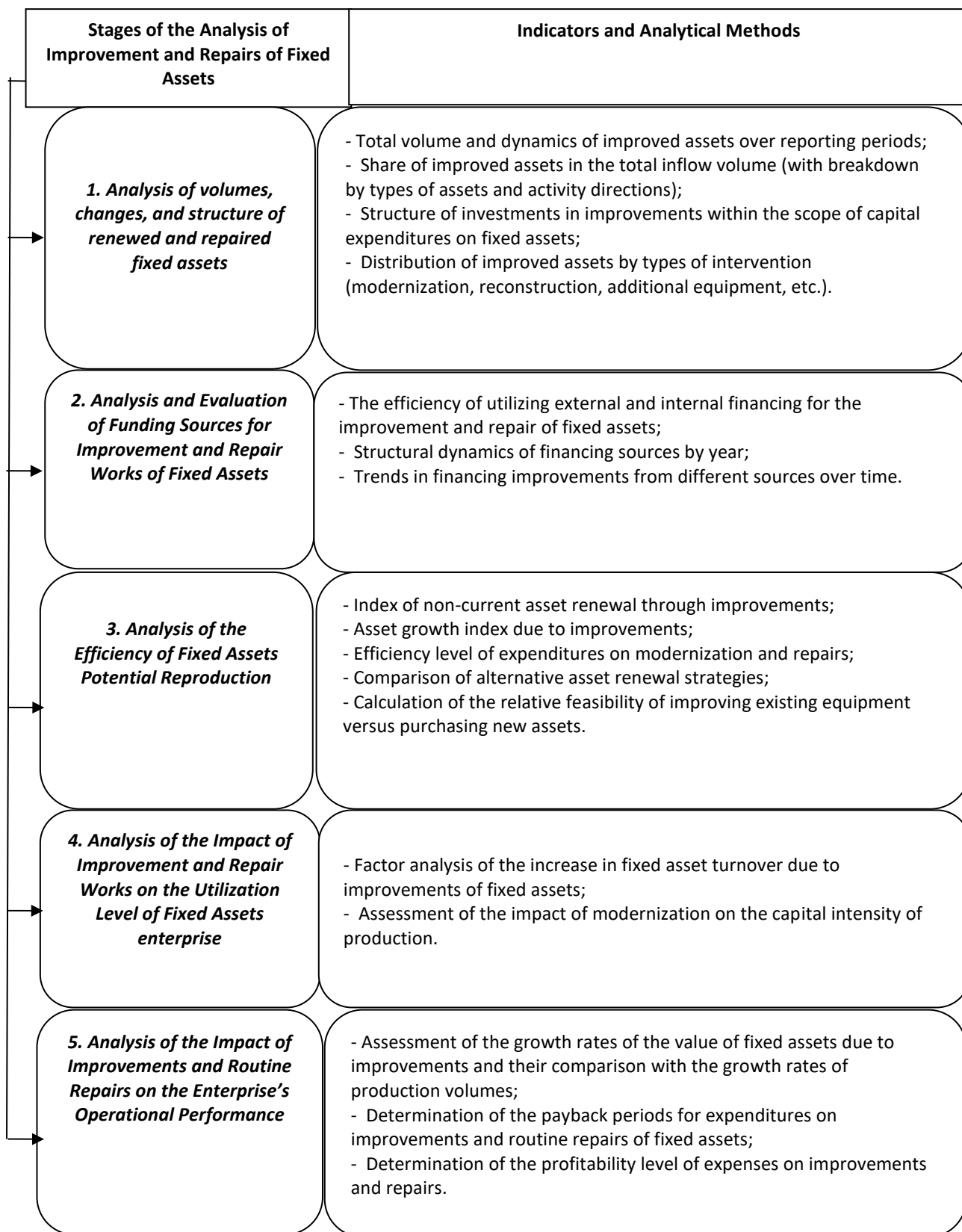


Fig. 1. Stages and Analytical Indicators for Assessing Improvements and Repairs of Fixed Assets

Note: compiled by the authors.

As a result, conclusions are drawn regarding whether the economic return on assets has improved and how effectively the enterprise's investment strategy has been implemented.

At the fourth stage, it is recommended to focus on the following directions for identifying growth potential: the renewal and modernization of non-current assets; the implementation of advanced technological solutions; improving the quality and increasing the volume of traditional products; and the development of new types of innovative products.

The essence of reserves, in the context of efficiency, is defined by the enterprise's ability to fully realize its internal reserves and investment-innovation potential. In the process of identifying such reserves, it is advisable to adhere to the following principles:

- identifying the economic nature of reserves and methods for their quantitative assessment;
- applying a comprehensive approach to analyzing the interaction between capital assets, raw materials, and human resources;
- taking into account the actual innovative potential of the enterprise and avoiding redundancy in calculations;
- ensuring prompt responsiveness to identified opportunities;
- involving a broad range of specialists in the analytical process;
- identifying “bottlenecks” that hinder efficiency improvements.

For quantitative assessment of reserves, various analytical tools should be employed, including: direct calculation methods; comparative analysis; deterministic factor analysis (such as chain substitutions, absolute and relative deviation methods, and the integral method); stochastic approaches; functional cost analysis; marginal analysis; and mathematical programming methods.

Factor analysis, in this context, enables not only the identification of key determinants of production changes, but also the detection of growth potential, taking into account the specific characteristics of improvements in the technical base of the enterprise.

The fifth stage of analysis is titled “*Analysis of the Impact of Improvements and Current Repairs on the Enterprise's Performance*”. This final stage

synthesizes the results of the previous analytical blocks and enables the evaluation of the overall integral effect of improvements on the enterprise. Changes in financial and economic indicators are examined, including revenue, profit, profitability levels, asset turnover, and labor productivity. Special attention is given to strategic aspects: the extent to which improvements have contributed to achieving development goals, competitiveness, and innovation capacity. The impact on social and environmental dimensions of the enterprise's activity is also assessed. Furthermore, risk factors are considered, particularly how changes in the structure of fixed assets influence the enterprise's sensitivity to external challenges (e.g., price fluctuations, tax legislation changes, technological shifts).

A distinctive feature of the proposed analytical approach is the systematic use of both traditional and author-adapted indicators, which deepens the diagnostic process, enables the tracking of trends over time, and helps structure identified reserves for increasing asset utilization efficiency.

Currently, the issue of quantitatively measuring the relationship between fixed asset reproduction processes (particularly renewal and improvements) and the intensity of their use in the production process remains insufficiently explored.

The five-stage methodology provides the means to identify internal reserves for enhancing business efficiency by targeting improvements in the technical condition of fixed assets. Its application not only supports the substantiation of managerial investment decisions but also ensures the adaptation of accounting data to the needs of strategic analysis through the detailed classification of types of repairs and improvements.

The proposed methodology enables:

- increased precision in managerial decisions regarding investments in the enterprise's material and technical base;
- well-founded choices between modernization and asset renewal options;
- identification of bottlenecks in the technical condition of fixed assets;
- assessment of the impact of improvements on financial results and competitiveness.

Additionally, the methodology considers a range of limitations and conditions critical for

interpreting analytical results. These include the presence of an investment lag in innovation projects, the appropriateness of comparative analysis with industry peers, and the necessity of adhering to sustainable development principles when making strategic decisions.

Strategic priorities derived from the analysis results are identified as the foundation for enterprise development in line with sustainability principles, including:

- improving energy efficiency and reducing energy supply costs;
- greening production processes and optimizing resource use;
- expanding sales markets, especially in the European direction;
- strengthening financial stability and building a positive corporate image;
- implementing a flexible sales policy based on long-term partnerships with customers.

Thus, the developed methodology for the economic analysis of fixed asset improvements serves as an effective analytical tool, capable of providing high-quality support for strategic enterprise management in the face of growing competition, resource constraints, and the challenges of sustainable development.

Conclusions and Prospects for Further Research

An improved methodology for the economic analysis of fixed asset improvements in enterprises is proposed, encompassing key components such as the objects of analysis, its objectives, information base, methodological tools, and implementation algorithm. The methodology is structured into five interrelated stages, each ensuring a comprehensive analytical assessment of the parameters related to the renewal, modernization, and technical re-equipment of non-current assets.

The implementation of this methodology will support the adoption of well-founded managerial decisions by enterprise executives, investors, and relevant stakeholders regarding the feasibility and effectiveness of investments in innovation-driven development of the material and technical base. Simultaneously, the methodology enables the identification of internal reserves for increasing productivity and operational efficiency.

At each stage, it is advisable to apply an integrated system of indicators, incorporating

both the author's original developments and conventional metrics commonly used in other areas of economic analysis. A consistent evaluation of absolute and relative values, as well as the dynamic changes of these indicators, allows for the formation of a holistic understanding of the quantitative and qualitative transformations in the structure of fixed assets, the effectiveness of implemented improvements, and the potential for their further optimization.

The methodology accounts for a number of fundamental constraints and conditions, including: the existence of an investment lag due to the long-term nature of innovation projects; the necessity of benchmarking indicator dynamics against comparable enterprises within the sector to ensure the relevance of conclusions; and the mandatory adherence to sustainable development principles in implementing investment and innovation policies.

Special attention is given to the strategic context of the analysis, particularly the formation of strategic investment guidelines. Key priorities include: the development of energy-saving technologies amid rising energy costs and limited resources; enhancement of environmental safety in production; reduction of energy costs in product pricing; expansion of market presence, particularly in EU markets; ensuring competitiveness and financial stability; diversification of the product range and development of new product types; building a positive corporate image; establishing long-term contracts and implementing a transparent sales policy.

Overall, the application of the proposed methodology contributes to improving the efficiency of fixed asset management, provides high-quality informational and analytical support for managerial decision-making regarding asset renewal investments, and facilitates the consistent implementation of an enterprise's innovation-driven growth strategy.

The proposed methodological approaches and analytical tools lay a solid foundation for further scientific research and practical application of solutions aimed at enhancing the efficiency of production asset management and ensuring sustainable enterprise development.

СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ

1. Ізмайлов Я., Єгорова І., Легенчук С., Свірко С. Облік та оподаткування в умовах інвестиційно-інноваційного розвитку, цифровізації та глобалізації економічних відносин. Київ: Вадекс, 2021. 408 с. ISBN 978-966-9725-70-7
2. Kovalenko A. P. The current problems of fixed assets management in Ukrainian energy companies. *Economics. Ecology. Socium*. 2016. Vol. 2, No. 5. P. 109-112. URL: <https://ideas.repec.org/a/ods/journal/v5y2016i2p109-112.html>
3. Мулік Т., Мулік Я. Аналіз основних засобів на підприємствах України. *Економіка та суспільство*. 2021. № 30. URL: <https://socrates.vsau.edu.ua/repository/card.php?id=26704&lang=en>
4. Савків У. С., Василюк М. М., Лещук Г. В. Модель комплексного аналізу основних засобів у системі управління підприємством. *Актуальні проблеми розвитку економіки регіону*. 2019. Вип. 1(19). С. 177-184. DOI: 10.15330/apred.1.19.177-184.
5. Шкуліпа Л. В. Аналіз методології обліку основних засобів за МСБО 16 та П(С)БО 7: теорія і практика. *Вісник Національної академії статистики, обліку та аудиту*. 2018. № 4. С. 89-94. DOI: 10.31767/nasoa.4.2018.10.
6. Якимова Л., Смольнікова К. Аналіз основних засобів підприємства: проблемно-прогностичний підхід. *Інноваційна економіка*. 2020. № 5–6(82). С. 139-145. DOI: 10.37332/2309-1533.2020.5-6.20.
7. Damodaran D., Rajan R., Rajest S. S. Analysis of fixed asset management with traditional financial statement. *Journal of Management Information and Decision Sciences*. 2023. Vol. 26, No. 1. P. 1-12. URL: <https://www.researchgate.net/publication/382066577>
8. Tarigan C. E., Junawan, Purba R. Analyzed of fixed asset management based on effectiveness and efficiency at Office of Subdistrict Head Binjai. *Economit Journal*. 2022. Vol. 2, No. 2. P. 82-88. DOI: 10.33258/economit.v2i2.662.
9. Vitomir J., Popović S. The importance of establishing financial valuation of fixed assets. *Economics and Management*. 2023. Vol. 34, No. 3. P. 239-252. DOI: 10.5755/j01.ee.34.3.29288.

REFERENCES

1. Izmailov, Ya., Yehorova, I., Lehenchuk, S., & Svirko, S. (2021). Accounting and taxation under conditions of investment-innovative development, digitalization, and globalization of economic relations. Kyiv: Vadeks. ISBN 978-966-9725-70-7.
2. Kovalenko, A. P. (2016). The current problems of fixed assets management in Ukrainian energy companies. *Economics. Ecology. Socium*, 2(5), 109–112. <https://ideas.repec.org/a/ods/journal/v5y2016i2p109-112.html>
3. Mulyk, T., & Mulyk, Ya. (2021). Analysis of fixed assets in Ukrainian enterprises. *Economy and Society*, 30. <https://socrates.vsau.edu.ua/repository/card.php?id=26704&lang=en>
4. Savkiv, U., Vasyliuk, M., & Leshchuk, H. (2019). Model of comprehensive analysis of fixed assets in enterprise management system. *Actual Problems of Regional Economy Development*, 1(19), 177–184. <https://doi.org/10.15330/apred.1.19.177-184>

5. Shkulipa, L. V. (2018). Analysis of methodology of accounting fixed assets under IAS 16 and NAS 7: Theory and practice. *Bulletin of NASOA*, 4, 89–94. <https://doi.org/10.31767/nasoa.4.2018.10>
6. Yakymova, L., & Smolnikova, K. (2020). Analysis of fixed assets of the enterprise: Problem-prognostic approach. *Innovative Economy*, 5–6(82), 139–145. <https://doi.org/10.37332/2309-1533.2020.5-6.20>
7. Damodaran, D., Rajan, R., & Rajest, S. S. (2023). Analysis of fixed asset management with traditional financial statement. *Journal of Management Information and Decision Sciences*, 26(1), 1–12. <https://www.researchgate.net/publication/382066577>
8. Tarigan, C. E., Junawan, & Purba, R. (2022). Analyzed of fixed asset management based on effectiveness and efficiency at Office of Subdistrict Head Binjai. *Economit Journal*, 2(2), 82–88. <https://doi.org/10.33258/economit.v2i2.662>
9. Vitomir, J., & Popović, S. (2023). The importance of establishing financial valuation of fixed assets. *Economics and Management*, 34(3), 239–252. <https://doi.org/10.5755/j01.ee.34.3.29288>

Ярослав Ізмайлов, доктор економічних наук, професор, професор кафедри адміністрування податків, Державний податковий університет, Україна

Олександр Морозюк, аспірант кафедри обліку та аудиту, Державний податковий університет, Україна

Розвиток методики економічного аналізу поліпшення основних засобів

Анотація

Вступ. У статті висвітлено актуальні проблеми вдосконалення аналітичного інструментарію в системі управління основними засобами підприємств, зокрема в умовах трансформації економіки та потреб післявоєнного відновлення. Обґрунтовано необхідність адаптації методики економічного аналізу до нових викликів зовнішнього середовища, обмеженості фінансових ресурсів та зростання інвестиційних ризиків. Особливу увагу приділено ролі поліпшення основних засобів як чинника підвищення ефективності виробничої діяльності та реалізації стратегій сталого розвитку. Встановлено, що традиційні підходи до аналізу оновлення активів не забезпечують належного рівня деталізації, що унеможливорює комплексну оцінку результатів інвестування в матеріально-технічну базу.

Мета. Метою статті є критичний аналіз і подальший розвиток методики аналізу поліпшення основних засобів підприємств

Метод (методологія). У дослідженні застосовано системний підхід, методи порівняльного, факторного, інтегрального та динамічного аналізу, що дозволяють охопити різні аспекти функціонування основних засобів. Запропонована методика побудована на структуризації аналітичного процесу в межах п'яти послідовних етапів, кожен з яких охоплює ключові елементи процесу оновлення активів.

Результати. Сформульовано алгоритм економічного аналізу поліпшення основних засобів, що включає: аналіз масштабів і структури оновлень; ідентифікацію джерел фінансування; оцінювання ефективності відтворення потенціалу активів; дослідження рівня використання оновлених засобів; узагальнення ефекту поліпшень для результатів господарської діяльності. Розроблено набір інтегрованих показників для кількісного вимірювання впливу модернізації на фінансові та виробничі результати підприємства. Доведено, що застосування цієї методики дозволяє виявити внутрішні резерви зростання продуктивності, підвищити точність управлінських рішень та сформулювати стратегічні орієнтири інвестування. Визначено пріоритетні напрями поліпшення технічного стану основних засобів у промислових підприємствах, враховуючи обмеженість ресурсів, потребу в екологізації виробництва та необхідність зниження енерговитрат. Доведено, що впровадження розробленої методики забезпечує підвищення ефективності використання інвестицій у матеріально-технічну базу, сприяє реалізації принципів сталого розвитку та формує підґрунтя для довгострокової конкурентоспроможності підприємств. Запропонований аналітичний інструментарій може бути використаний для стратегічного управління

виробничими активами, формування політики оновлення, а також для адаптації інформаційної бази аналізу до потреб практики.

Ключові слова: основні засоби; економічний аналіз; поліпшення; інвестиції; методика аналізу; модернізація; ефективність.

Як цитувати: Ізмайлов Я., Морозюк О. Розвиток методики економічного аналізу поліпшення основних засобів. *Економічний аналіз*. 2025. Том 35. № 2. С. 423-432. DOI: <https://doi.org/10.35774/econa2025.02.423>