international practices (Kazakhstan, Israel, Estonia, Finland and other countries) and the principles of public-private partnership;

9. ensuring the protection of the domestic market of scientific and technological products and the creation of import-substituting innovative industries by improving the mechanism for implementing the public procurement procedure in the field of scientific-technological and scientific activities;

10. development of additional mechanisms for tax, customs, financial and targeted incentives for the implementation of innovative projects within the framework of the state program for innovative development of the Republic of Belarus and scientific and technical programs, including the attraction of funds from the Development Bank of the Republic of Belarus.

Conclusion. Decree of the President of the Republic of Belarus No. 156 of May 7, 2020 «On priority directions of scientific, scientific-technological and innovative activities for 2021-2025» for the first time in the Republic of Belarus formulated common priority directions of scientific, scientific-technological and innovative activities. The decree was developed on the basis of a Comprehensive forecast of scientific and technological progress for the Republic of Belarus for 2021-2025 and for the period up to 2040. It is first developed according to the modern foresight methodology corresponding to the world level, taking into account the industry plans and strategies of the ministries and departments concerned, the opinions of business and a wide range of the scientific community.

References list:

1. The Constitution of the Republic of Belarus (with amendments and additions). Official edition. – Minsk «Belarus», 2009. – 96 p.

2. The Constitution of the Russian Federation. «Omega-L», 2019 – 39 p.

3. Litvintseva, G.P. The impact of digital transformation of the economy and the quality of life of the population of Russia / G.P. Litvintseva // TERRA ECONOMICUS. – 2020. – Volume 18. – №3. – P.53-71.

4. Turkovsky S.R. New economy: cooperation, education, science / S.R. Turkovsky // Pravo. Economy. Psychology. Scientific and practical journal. – 2020. – № 4 (20). – P.69-77.

AUTOMATION OF ANALYSIS OF EFFICIENCY OF USE OF FIXED FUNDS OF THE ORGANIZATION

E.Vardomatskaya, A.O. Zavyalova
Vitebsk State Technological University
Vitebsk, Belarus

The purpose of the economic and production activities of any enterprise is to increase the volume of production and sales of products. The production potential of any business entity can be assessed by various factors. But the most significant indicators are the availability and technical condition of the

company's fixed assets for the planned production volume. Having an idea of the structure of fixed assets, their physical deterioration and the factors affecting them, it is possible to predict problems that can lead to a decrease in the efficiency of the production activity of the enterprise. For a general assessment of the movement and technical condition of fixed assets, a number of indicators are used that reflect the intensity of the processes of receipt and disposal of fixed assets. Such indicators include the coefficient of receipt (input), the coefficient of renewal, the coefficient of disposal, the coefficient of liquidation and the coefficient of growth of fixed assets [1].

The purpose of the study is to analyze the efficiency of using the organization's fixed assets and create a universal software application that automates their calculation for such an analysis.

Material and methods. The material of the study is fixed assets of JSC "Vitebsk Carpets". The information base of the research is the data of the accounting and statistical reporting of JSC "Vitebsk Carpets" for 2018-2019. Research tools - MS Excel environment, macro-programming technology.

Findings and their discussion. In accordance with the adopted methodology for calculating the efficiency of using the organization's fixed assets [1, 3], an algorithm is proposed that includes the following stages:

1. The choice of indicators - the data of accounting and statistical reporting for the base and reporting period, on the basis of which the criteria for the effectiveness of using the fixed assets of the organization are calculated.

2. Calculation of the average annual cost of fixed assets and the rate of its growth.

3. Calculation of indicators of movement of fixed assets (retirement rate, liquidation rate and growth rate) and their absolute deviations.

4. Calculation of indicators of the technical condition of fixed assets (the coefficient of validity and the coefficient of wear) and their absolute deviations.

5. Calculation of indicators of the efficiency of using fixed assets (capital productivity, capital intensity, capital-labor ratio, profitability) and their growth rates.

Calculation of the dynamics of these indicators is a routine and time-consuming process, even with the use of information technology. Therefore, it is more convenient to use information products to implement the formulated algorithm. Most often, for these purposes, the capabilities of the MS Excel spreadsheet processor, programming languages C, C ++, C #, or web programming technologies are used. Despite the obvious advantages of these programming languages - support for various programming styles and technologies; cross-platform, the main difficulty in using them is the difficulty of learning. Therefore, the MS Excel spreadsheet processor was chosen as a toolkit, which has an accessible interface and provides the user with a wide range of built-in functions and technologies [2]. To select the direction of analysis, a software application was developed, the main button form of which is shown in Figure 1.

Figure 1 - Main page of the software application

Compiled by the authors.

Each group of indicators is calculated on separate sheets of the MS Excel TP workbook. Navigation between Excel sheets is carried out using control tools (buttons, hyperlinks) and macro programming technologies. To automate calculations, formulas and built-in functions of various categories of MS Excel TP, a system of cross-references to cells of worksheet sheets are used, as well as procedures and functions are written and written in the Visual Basic for Applications (VBA) programming language. All calculations are activated using controls. The software application has been tested at JSC "Vitebsk Carpets", which is confirmed by the act of implementation.

Based on the results of the analysis of the movement of fixed assets, it was found that in 2019 compared to 2018, the rate of receipt of fixed assets decreased by 0.058 percentage points. [3]. The largest decrease in this indicator (by 0.118 percentage points) is observed in the group of machinery and equipment, which indicates a decrease in the share of commissioned equipment and an increase in the wear of fixed assets. At the same time, the retirement ratio increased by 0.001 percentage points, which is associated with an increase in the number of written off and liquidated fixed assets, the renewal ratio increased by 0.001 percentage points, the growth rate decreased by 0.06 percentage points.

The analysis of the depreciation of fixed assets was carried out in a similar way, which showed that in 2019 compared to 2018, the service life ratio decreased by 0.05. The largest decrease in the coefficient is observed for vehicles (by 0.10), machinery and equipment (by 0.08), tools, inventory and accessories (by 0.05). At the same time, structures have the highest degree of wear (0.78), which is due to the insufficient volume of commissioned and the low degree of write-off of obsolete fixed assets. Analyzing the coefficients of shelf life and wear, it was found that the degree of wear of fixed assets was 0.55 in 2018 and 0.60 in 2019.

The analysis of the calculated indicators of the efficiency of the use of fixed assets of OJSC "Vitebsk Carpets" allows us to conclude that in 2019, compared to 2018, the capital intensity of fixed assets decreased by 0.01 rubles, the indicators of capital productivity and profitability, on the contrary, increased

by 0.02 rubles. and 2.39 p.p. accordingly, which speaks of a more rational use of fixed assets [3].

The results of the analysis were presented to the decision maker of the enterprise in order to develop an appropriate action plan for the formation of the production and economic activity of the enterprise.

Conclusion. The developed software application is a ready-made software product with a friendly user interface, work in it does not require special programming skills, and therefore material and time costs for training. The application is universal, since it allows, on the basis of accounting, statistical and operational accounting materials, to form the necessary initial data, and then to analyze the availability, movement, condition and use of fixed assets of enterprises and organizations of any form of ownership.

Reference list:

1. Shutenko, A. A. Analysis of the efficiency of the use of fixed assets / A.A. Shutenko. // Scientific journal "Vector of Economics". – 2017. – No.12 (18).

2. Vardomatskaya, E.Yu. Interactive application for automating the cost estimate / E.Yu. Vardomatskaya // Collection of scientific articles MNPK "Socio-economic development of organizations and regions of Belarus: efficiency and innovation" / UO "VSTU". – Vitebsk, 2018. – S. 51-55.

3. Sarukhanyan, AA Theoretical foundations of the analysis of fixed assets of the organization / AA Sarukhanyan // Alley of science. – 2018. – No. 2 (18). – S. 361–364.

INFORMATION SUPPORT FOR LIMITED COSTS ANALYSIS AND CONTROL

O.V. Vaseha, T.V. Kasayeva
Vitebsk State Technological University
Vitebsk, Belarus

The costs of an organization are under constant attention, not only by the economic entity itself, but also by the authorities controlling its activities. The organization's costs, which are counted for tax purposes, occupy a special place in their structure.

The Law of the Republic of Belarus of 30 December 2018 No. 159-3 [1] amended the Tax Code of the Republic of Belarus. A new concept of "limited costs" was introduced. These include limited costs of an organization and other limited costs. When calculating profits tax, the aggregate amount of other limited costs cannot exceed 1% of revenue from sales of goods (works, services) including VAT.

In this regard the issues of organizing control of limited costs are of particular relevance. The aim of the study is to highlight the current problems of limited costs control.

Material and methods. The study analyzed limited and other limited costs, their composition and structure. Features and problematic issues are highlighted.