

Marchak D. Methodical provision of accounting, control and analysis of long-term assets of the company (for example, TOV (Ltd, LLC) "Vatra- Ukr"). - Manuscript.

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In the master work the theoretical study of the essence of long-term assets, their composition, availability, and accounting and control of the enterprise. Considered regulations governing the activities of the company and establish rules for accounting and disclosures in the financial statements of existing long-term assets, and describes the state of long-term assets for each group. We describe the features of synthetic and analytical accounting, methods of depreciation and methods, operations with long-term assets in the accounting records. Defined methodology for the audit of long-term assets.

Recommendations for improving the production and quality at TOV (Ltd, LLC) «Vatra- Ukr" by improving the production process through upgrading or purchasing new long-term assets. All submitted proposals supported by appropriate calculations using actual data.

The analysis of the structure and dynamics as well as ratio analysis of long-term assets to TOV (Ltd, LLC) «Vatra -Ukr". The effectiveness of the use of each type of non-current assets of the company.

*Keywords:* non-current assets, fixed assets, amortization, intangible assets, capital-labor ratio, capital intensity.