
Developing investment projects for predicting and valuating the cost of a company's fixed assets

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The article describes peculiarities of valuating the cost of a company's fixed assets in the Russian economy, possibilities and restrictions of using the income, cost and comparative approaches. Approaches to asset classification are identified. The role of depreciation policy and the role of forecasting the investment needs in asset cost management are substantiated. Principles of constructing investment policies and investment management procedures are developed. Indicators of investment project efficiency which make it possible to take into account investment specificity are presented. Initial parameters and approaches for predicting investment projects on acquisition and modernization of fixed assets, as well as approaches to valuating and managing sensitive projects are described. It is proposed to use the marginal value of investments to enhance control over the planning process.

Keywords: *investment policy, evaluation of investment efficiency, depreciation, fixed assets, forecasting.*

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