

Taking into account the economic situation that is currently being observed in our country and affecting the activity of enterprises, the latter are not able to change and update the means of production, which in turn has a great influence on their financial results and indicators of their economic activity.

For CEO, their employees and partners to obtain appropriate, truthful and timely information on the state and movement of fixed assets is necessary. Therefore, the successful organization of accounting of fixed assets at the enterprise is one of the most important elements for obtaining this information.

There is a number of views and approaches to the interpretation of the term fixed assets. Different scholars give their understanding of this notion. We can observe the basic definition in normative legal acts and Laws of Ukraine: fixed assets are assets which are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment.

The only appropriate evaluation method used for all fixed assets is the guarantee of correct and reliable accounting. There are several types of valuation of fixed assets:

1. Initial cost.
2. Residual value.
3. Revalued value.
4. Liquidation cost.

All fixed assets received by the enterprise are credited to the balance at their original cost. In the Standard Accounting 7 "Fixed Assets", we can observe a variety of methods for determining the initial value, depending on the method of their income to the enterprise.

The system of accounting at the enterprises at the moment needs some improvement, though analytical and synthetic accounting usually meets all requirements. In the first place, in most organizations it is necessary to increase control over movement and use of fixed assets, as well as their documentary reflection. Taking into account the problems that are observed during the accounting of fixed assets, it would be appropriate to consider ways to solve them. One of the main factors that need to be taken into account when organizing the accounting of fixed assets is: the long duration of the period during which these objects are accounted; complex technical structure and their multi levels, which should be truthfully and accurately reflected in the accounting; timeliness of displaying accounting information.

Consequently, from all the above it can be concluded that a properly constructed inventory of fixed assets that meets all requirements is a coherent and unified system of accounting methods is a guarantee of successful management and which in turn leads to high financial results of the enterprise.

*Scientific supervisor: Anpilohova T.V.,  
Senior Lecturer*

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**Chernov V.V.**

*National Aviation University, Kyiv*

## **TRANSPORTATION OF PASSENGERS AT THE AIRPORT**

For transportation of passengers between the terminal building and remote stands on the apron or between individual buildings at the airport it is possible to use regular buses or special buses. The special airport buses used for the operation on the apron usually

have a bigger capacity than regular buses. Because they have not been designed for regular operation on public services, they can be wider and have lower clearance. This makes it easier for the passengers to get in and out. In spite of the fact that special buses have higher capacity, sometimes the capacity of one bus is not sufficient. Therefore the system of "bus train" is used, which consists of several units with a drive and semitrailers. Some airports use mobile lounges to transport passengers between aircraft or a remote terminal and the central-processing terminal. The advantage of the mobile lounge is simplification of the passengers' movements. The passengers do not have to change level as when using buses. If all the stands on the apron have been designed as remote and mobile lounges are used for transportation to them, there are advantages of a quieter and less polluted environment in the terminal building as aircraft are usually parked on remote stand positions. The vehicle can be used as a holding lounge while it is docked at the terminal frontage. For connecting a central terminal with a remote pier, which does not involve people movers or vehicles, is to bridge the taxiways.

The simplest and also the most widely used types of people movers within terminal building are escalators for overcoming changes in level and moving walkways for near-horizontal transport. Moving walkways are mostly used for distances up to 200 m. They usually do not significantly shorten the time taken to reach the aircraft. The usable distance is limited by the walkway speed, which usually does not exceed 1.25 m.s. The length of walkway is also limited by the fact that it is only possible to get off of the walkway at its ends. Therefore several sections of walkways following each other have to be installed in the corridors to the gates. For transportation of passengers, flight crew, employees and visitors between individual buildings over longer distances at the airport: between terminal buildings, between a central terminal and satellites or between the terminal building and runway station or parking lots, the use of walkways is not appropriate, because of their slow speed. Shuttle buses are the most common solution but, as the demand becomes greater, it becomes appropriate to use an automated shuttle type of people mover either on one track or on parallel tracks. The first shuttle type of people mover in Europe was installed at Gatwick airport (Great Britain).

The reliability of people movers is usually higher than escalators or movable walkways, and are less vulnerable than buses to labour disputes. However, most failures bring the whole system to a halt, while a bus can easily be replaced. In the transportation peak the people mover operates at set intervals. Outside the peak it may be possible to call the vehicle by a pushbutton as with an elevator. There are many different types of constructions and drives. Some companies use fully automated carriages on tires with electrical drive, while the OTIS company uses its own technology, which is used for elevators, the carriages being driven by a steel rope.

Some transport companies may provide shuttle buses between railway stations and airports, with transit buses fitted for extra luggage space. These are sometimes supported financially by the airport or railway company. In England, Durham Tees Valley Airport contracted Arriva North East bus company to provide a free shuttle bus for airport passengers, and railway operator Govia Thameslink Railway operates a fare paying shuttle bus from Luton Airport Parkway railway station to Luton Airport.

In addition, some airlines run bus services from a city's bus terminal to an airport or, in other cases, connecting two airports whose cities' population sizes are deemed too small for them to have air service between each other.

*Scientific supervisor: Budko L.V.,  
Assistant Professor*