

Recommendations for improving management approaches at PJSC Gazprom Energoholding based on the results of the analysis of production assets

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***Abstract.** In the article, the directions of development of PJSC "Gazprom energoholding" are formed based on the results of the analysis of production assets, recommendations are proposed for the sectors of activity, taking into account the specifics of the operation of the enterprise. The need to strengthen the management aspects in terms of the management of production funds of energy sector enterprises is justified.*

***Keywords:** effective management, production funds, Gazprom Energoholding, development of the energy sector*

Introduction

Modern economic circumstances dictate new conditions to enterprises in various fields of activity, including in the field of energy saving; in order to ensure competitiveness and take a solid market position, enterprises and companies need not only to quickly adapt to innovations, but also regularly monitor and control their own activities, and develop strategies aimed at improving operational efficiency. The rational use of fixed assets also plays an important role in the effective operation of the enterprise, since this factor is reflected in a variety of indicators that form the total profit from the enterprise (cost, profitability, etc.). It should also be noted that the effective use of fixed assets contributes to the acceleration of their turnover, as a result of which the risk of physical and moral deterioration of goods is minimized; in addition, the effective use of the organization's fixed assets indicates the high quality of the products sold, since in the conditions of modern market competition, it is high-quality products that are in great demand of the population, meet the needs of the consumer and, as a result, are quickly sold. The fixed assets of the enterprise are the most important element of the production process; the availability, condition and efficiency of the use of active and passive funds directly affects the final financial result of the company. Rational use of fixed assets is reflected in the production of more products and contributes to the achievement of maximum profit by the company, in addition to this, the cost of products sold and the labor intensity

of the production process are reduced.

The purpose of the study is to establish the optimal directions for the development of the activities of PJSC "Gazprom energoholding" through the rational management of fixed assets - the most important element of the effective activities of the organization, reflecting the production capacity, the technical level of the organization.

As part of the analysis of the management processes of the company's fixed assets using the example of PJSC "Gazprom energoholding", let us consider what contributes to an increase in the rate of return on assets:

1. Carrying out repair work of existing equipment;
2. Complete replacement of old equipment with modern;
3. Increase of the shift ratio and the use of production areas;
4. Increase in the volume of active fixed assets of the organization;
5. Intensive use of active and passive funds of the organization.
6. Use of innovative technologies in the organization and implementation of the production process;
7. Formation of a favorable climate for the staff of the organization;
8. Reducing the time spent on training on new equipment;
9. Reducing equipment downtime.

At the moment, more and more adapted enterprises appear on the Russian market that use innovative technologies in their activities and can compete with PJSC "Gazprom energoholding", so it is especially important for the company in question to direct its efforts to improve the efficiency of using fixed assets. PJSC "Gazprom energoholding" has a sufficient number of both active and passive fixed assets, and indicators (composition, movement and efficiency of fixed assets are within the normal range). However, there is no tendency to increase the indicators of capital productivity, capital intensity and capital-labor ratio.

Materials and methods

The main threat to be minimized by PJSC "Gazprom energoholding" is the possible appearance on the market of new competitors using innovative equipment in their activities [2]. It is the innovative technology that can ensure an increase in product productivity, improve the quality of products sold, and accordingly, this factor should be taken into account when developing recommendations for improving the use of fixed assets at PJSC "Gazprom energoholding". The list of measures to improve the efficiency of using fixed assets at PJSC "Gazprom energoholding" is presented in table 1.

Table 1 – Measures to improve the efficiency of using fixed assets by PJSC "Gazprom energoholding"

Measure	Result
Annual preventive maintenance of existing equipment	Extending the life of machinery and equipment, reducing the spendings on new equipment
Introduction of innovative equipment into the production process	Minimizing the risk of new competitors appearing on the market, increasing the company's production capacity, producing more products with less labor costs
Use of land plots	Providing more labor productivity
Renting company vehicles	Increase in product costs, additional profit
Decrease in the residual value of fixed assets	Reduction of taxation % on real estate
Professional development of the staff	Rapid mastering of new equipment by employees

In addition, within PJSC "Gazprom energoholding", preventive measures are very rarely carried out for equipment and machinery, which leads to rapid wear and tear, breakdowns, as a result, the company's active funds are not used rationally; within the framework of this graduate work, it is recommended to carry out annual or semi-annual prophylaxis in order to maintain the equipment in proper condition [4].

Results and discussion

The introduction of innovative equipment is necessary for PJSC "Gazprom energoholding" in order to maintain its leading market position. As a result of the use of innovative equipment in the production process, the productivity of employees will increase, which will affect the increase in production and the receipt of greater profits by PJSC "Gazprom energoholding". For the rapid development of innovative equipment by the working staff, it is recommended to send employees on a mandatory basis for advanced training, which will allow the use of new equipment in the production process as soon as possible. PJSC "Gazprom energoholding" owns several unreported land plots, it is recommended to use these facilities in order to expand the company and increase production capacity [1, 3]. Also, PJSC "Gazprom energoholding" does not use the entire volume of active funds in its activities, namely, vehicles are often idle and not used by the company, as a result, active funds are not used in the production process, and the company invests financial resources in them. In order to eliminate this problem, it is recommended to lease these active funds.

In addition to the above measures, it is recommended to reduce the residual value of the main active and passive funds of PJSC "Gazprom energoholding", this measure will affect the reduction of the tax rate paid by the company in question for real estate.

Also, in the process of researching international and Russian experience in fund management, an unfavorable tendency was revealed for Russian companies, including energy companies, to enter the shadow economy; in order to eliminate this goal, it is necessary to amend the tax system at the legislative level, since a wide range of different types of taxes and high tax rates provoke companies to hide income and the volume of fixed assets. Recommendations for minimizing and eliminating the problems of the Russian taxation system are reflected in table 2.

Table 2 – Problems of the Russian taxation system and ways to minimize them

The problem of the taxation system of the Russian Federation	Solving the identified problem
Instability and unpredictability of the tax system	Revision of tax legislation in order to minimize or completely eliminate the identified contradictions; Elimination of ambiguities and inaccuracies of the current tax legislation of the Russian Federation, development of additional clarifications of the taxation system
High level of taxation, the presence of many tax rates and types of taxes	Integration of tax liabilities, simplification of the taxation system, Minimization of the tax burden
Increase in the number of benefits	Restructuring the taxation system, simplifying the taxation system through the integration of tax deductions and their legislative consolidation
Insufficient stimulation of the economic sector	Developing tax incentives
Controversy of tax legislation	The introduction of digital technologies in this area in order to automate all processes and centralized storage of all tax documents, as a result, this innovation will ensure the availability and transparency of the taxation system, and also reduce the time to find the necessary information, in addition, there will be no need to request the necessary documentation from business entities of the Russian Federation
Failure to meet the expectations of taxpayers and their interests	Orientation of the tax system to the needs of the constituent entities of the Russian Federation
Practical use of the fiscal type of taxation	Reforming the taxation system in accordance with the international systems of economically developed countries
Tax evasion of business entities	Improvement and strengthening of control over objects of taxation, introduction of innovative technologies in the field of taxation in order to prevent, monitor and control all taxation processes

The developed measures to optimize tax legislation and the taxation system in the Russian Federation are advisory in nature, however, their implementation in practice will simplify many taxation processes, ensure the satisfaction of the population and entrepreneurs with the current taxation system, minimize the risk of tax evasion, as a result, the economic level of the Russian Federation will increase. [1]. As of 2021, many cities of the Russian Federation are going through a process of digital transformation, which is natural, since the bulk of state investments and finances are invested in cities. The processes of digital transformation are accompanied by the creation of more comfortable living conditions for the population, the introduction of innovative technologies, and an increase in the quality of life of society. The trend towards an increase in the population of cities contributes, accordingly, to an increase in demand for the consumption of various goods and services, for the use of electricity and other resources. Along with this, there is an infrastructural transformation of cities, due to the growth of the world economy and competition, which imposes additional requirements on the existing mechanisms for the use of resources [7].

The introduction of innovative technologies into all processes of the enterprise allows to increase the comfort of work, since the lack of capacity is reduced, many processes are automated, and information is stored centrally. To date, many countries have managed to implement the Smart City in everyday life, and have also highlighted a number of advantages: optimization of the transport system, energy efficiency, automation and simplification of many intra-system processes (payment of bills, booking tickets), and improved living standards. A striking example of the introduction of smart technologies (Smart technologies are technologies that were previously based on information and knowledge, which are transformed into procedures based on interaction and exchange of experience) in Russia, can be considered the functioning of the electronic reception of citizens (any resident of the Russian Federation can write to Internet reception, after considering the application/complaint, the letter is sent to the appropriate structure (prosecutor's office, court, bailiffs, education department, etc.), where a decision is made regarding the appeal). The electronic reception has greatly simplified the life of the population, saved the time that previously residents had to stand in queues, all documentation began to be stored centrally, in electronic form, which reduced the time to search for the necessary certificate, application. It is also important to note the fact that digital technologies not only simplify life, but also act as a guarantor of security (for example, the technology of face recognition, fingerprints, protects various social groups from the leakage of personal information). According to the opinion of many domestic authors, including L.S.Kiseleva, there are several problems in the implementation of innovative technologies. The first problem is that all innovations can be perceived as a narrow task of introducing a "next" information system, as a "next" electronic document flow. However, it is important to understand

that automation is not a one-time task, it is a concept that contributes to the transformation of many processes [8]. It should be noted that the digitalization process seems to be not only a measure of necessity, but is also inevitable in the 21st century. Every year, the flow of various information increases, respectively, for rational use, all information must be structured. The practical application of automation is reflected positively not only in individual areas of activity, but also has a positive effect on the economy as a whole.

Based on this trend, it seems rational to introduce innovative technologies and products into the scope of activities of PJSC "Gazprom energoholding" in order to automate the processes of structuring information, monitoring and controlling indicators of financial results and the volume of fixed assets. Also, it should be noted that automation will solve many of the company's problems, including the problem of taxation and reporting, and will allow the company manager to make informed decisions. Together, these measures will affect the efficiency of the use of fixed assets by PJSC "Gazprom energoholding", a tendency for capital intensity, capital-to-labor ratio and capital productivity will be formed, the company will take a different market position for many years, minimize the risk of new competitors appearing on the market, as a result of which PJSC "Gazprom energoholding" "will be able to achieve the main goal that practically all modern companies set themselves - getting the maximum profit from their own activities.

Conclusion

Thus, the active and passive funds of the organization, regardless of its field of activity, reflect the level of competitiveness of the organization, its stable market position, respectively, it is especially important to conduct regular financial analysis of indicators for the reporting period. Financial analysis is carried out in stages, based on the accounting documentation of the enterprise. Distinguish between external and internal financial analysis, while the internal analysis of the financial results of the organization seems to be more complete for many auditors. The basis of the informative base for the analysis of the composition, movement and efficiency of fixed assets is the accounting statements for the reporting period, the statutory documentation of the organization, etc. When conducting financial analysis, many indicators of an organization are examined, such as profitability, liquidity, capital productivity, capital-labor ratio; if in the process of analysis deviations of these indicators from the norm are revealed, the auditors, together with the head of the organization, develop measures to optimize the use of fixed assets.

Companies and enterprises of the electric power industry have a significant impact on the economy of the state, form the trust of international relations, contribute to the long-term nature of international treaties, respectively, the head of a company in this field of activity, through the structural departments of the organization, must monitor, control and manage all processes of the organization (organizational processes, selection personnel, motivation of employees, timely

payment of taxes, indicators of financial results, the effectiveness of the use of fixed assets and much more). It is important to understand that the provision of the population with electric power resources depends on the management decisions of the organization. The fixed assets of the organization, being movable and immovable property, form the cost of goods and services sold and are reflected in the financial position of the company. The effectiveness of the use of fixed assets guarantees the achievement of the organization's goals and objectives, the implementation of plans. At the moment, in the Russian Federation there are many legislative acts regulating the activities of organizations in the electric power industry, respectively, each enterprise in this area must carry out activities in strict accordance with the legislation, regulatory legal acts of the Russian Federation. Summarizing the above, we state that PJSC "Gazprom energoholding" is the undisputed leader in the electric power industry throughout Russia. The well-coordinated work of all structural divisions and the professionalism of the employees affected the efficiency of the company's functioning, its competitiveness and stable position.

Analysis of the composition, movement and efficiency of the fixed assets of PJSC "Gazprom energoholding" showed that the company in question is sufficiently provided with fixed assets, at its disposal are various buildings, inventory, equipment [9]. The indicators of the efficiency of the use of fixed assets are within the normal range, however, no significant growth was observed over the period under review.

At the same time, the efficiency of the use of fixed assets is due to the growth of all indicators, respectively, the company PJSC "Gazprom energoholding" should direct its efforts to increase these indicators. As a result of the study, it was revealed that PJSC Gazprom energoholding possesses a sufficient number of both active and passive fixed assets.

The main threat to be minimized by PJSC "Gazprom energoholding" is the possible appearance on the market of new competitors using innovative equipment in their activities. As it was revealed during the analysis of the efficiency of the use of fixed assets by PJSC "Gazprom energoholding", preventive measures for equipment and machinery are very rarely carried out within the company, which leads to rapid wear and tear, breakdowns, as a result, the active funds of the company are not used rationally; within the framework of this thesis, it is recommended that annual or semi-annual preventive maintenance is carried out in order to maintain the equipment in proper condition.

The introduction of innovative equipment is necessary for PJSC "Gazprom energoholding" in order to maintain its leading market position. As a result of the use of innovative equipment in the production process, the productivity of employees will increase, which will affect the increase in production and the receipt of greater profits by PJSC "Gazprom energoholding". For the rapid development of innovative equipment by the working staff, it is recommended to send employees

on a mandatory basis for advanced training, which will allow the use of new equipment in the production process as soon as possible. As of 2021, many cities of the Russian Federation are going through a process of digital transformation, which is natural, since the bulk of state investments and finances are invested in cities. The processes of digital transformation are accompanied by the creation of more comfortable living conditions for the population, the introduction of innovative technologies, and an increase in the quality of life of society. The trend towards an increase in the population of cities contributes, respectively, to an increase in demand for the consumption of various goods and services, for the use of electricity and other resources. Along with this, there is an infrastructural transformation of cities, due to the growth of the world economy and competition, which imposes additional requirements on the existing mechanisms for the use of resources. The introduction of innovative technologies into all processes of the enterprise allows to increase the comfort of labor activity, since the lack of capacity is reduced, many processes are automated, and information is stored centrally.

Based on this trend, it seems rational to introduce innovative technologies and products into the scope of PJSC "Gazprom energoholding" activities in order to automate the processes of information structuring, monitoring and control of indicators of financial results and the volume of fixed assets. Also, it should be noted that automation will solve many of the company's problems, including the problem of taxation and reporting, and will allow the company manager to make informed decisions.

PJSC "Gazprom energoholding" owns several unreported land plots, it is recommended to use these facilities in order to expand the company and increase production capacity.

Also, as part of the analysis of the composition, movement and efficiency of PJSC "Gazprom energoholding" fixed assets, it was revealed that the company in question does not use the entire volume of active funds in its activities, namely, vehicles are often idle and not used by the company, as a result, active funds are not used. in the production process, and the company invests in them financial resources. In order to eliminate this problem, it is recommended to lease these active funds.

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Together, these measures will affect the efficiency of the use of fixed assets by PJSC "Gazprom energoholding", a tendency for the capital intensity, capital-to-labor ratio and capital productivity indicators to grow, the company will take a different market position for many years, minimize the risk of new competitors on the market, as a result of which PJSC "Gazprom energoholding" "will be able to achieve the main goal that practically all modern companies set themselves - getting the maximum profit from their own activities.

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