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PROBLEMS OF FINANCING INVESTMENT IN THE DEVELOPMENT OF COAL-MINING ENTERPRISES OF UKRAINE

Background: The importance of own funding sources for the upgrade of outdated kinds of machines and equipment determines the operation of the coal-mining enterprises of Ukraine in market conditions, and therefore a need arises to develop guidelines for identifying the opportunities for use of company funds in the reproductive process of the active part of fixed assets. **Aims and Objectives:** development of measures of state regulation of the depreciation policy of coal-mining enterprises of Ukraine on the basis of foreign experience. **Methods:** The method of discounting and compounding, method of analysis, method comparison, synthesis method. **Results:** The factors affecting the value of depreciation deductions on the company have been defined. The main provisions of the depreciation policies of foreign countries have been compared. A new approach to the calculation of the annual depreciation on the basis of changes in value of money in time and the real discount rate was proposed. Measures of state regulation of the depreciation policy to stimulate productive asset renewal coal industry of Ukraine have been proposed. **Conclusions:** Measures of state regulation of depreciation in Ukraine needs to be improved for effective policy of updating the fixed assets of enterprises of the coal industry.

Key words: methods of calculating depreciation, the source of financing investment, coal mining industry, international experience, updating of fixed assets

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1	55%	417	1093	858	695	417
2	55%	269	345	332	358	269
3	55%	173	109	128	173	173
4	55%	112	35	50	74	112
5	55%	72	11	19	24	72
		1042	1593	1387	1324	1042
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