

## **mgr Anna Jonkisz – Zacny**

The author's intention is to join the scientific discussion on the role of fixed assets in effective management from the micro- and macroeconomic perspective, and to analyse the issue of depreciation from the scientific point of view.

In the macroeconomic context, the author researched such issues as the influence of fixed assets on the productivity of work, the role of the value of fixed assets in the measurement of the Gross Domestic Product, as well as their impact on the economic development and the level of prosperity.

In the microeconomic context, the relations between the quality of fixed assets, the efficiency of work, the level of salaries paid to the employees, and the quality of management were specified.

The main research objective includes working out a theoretically motivated method of depreciation of tangible fixed assets the value of which depends on the passage of time, where the time factor is of crucial importance for specifying the value of the assets.

Establishing the correct amount of depreciation, which adequately specifies the process of consumption and transfer of value to the products, makes it possible to prepare a more precise account of costs and measurement of the financial result.

This interdisciplinary work combines issues related to accounting, management and taxes, and its general theoretical basis includes fundamental laws of thermodynamics without which energetic and material processes cannot be properly explained.

The methodology of the research refers to the general theory of capital and the measurement of its changes. The author of the work presents the issue of losing the value of capital embodied in tangible fixed assets, expressed with depreciation.

Moreover, the author discusses the influence of natural laws exerted on capital: the ability to grow and natural dispersion. In addition, the principles of capital dualism, behaviour and diffusion, which are fundamental for accounting, were presented.

The structure of the dissertation is asymmetric and divided into epistemological objectives and empirical issues, and its main idea is to apply the theory of capital and rules known from classical thermodynamics in the research on tangible fixed assets.

The work includes three hypotheses which were confirmed by selected research methods: analysis and criticism of literature; analysis of financial documents; market analysis; case study; and methods of statistical conclusion. The source data originates from the INFO-EKSPERT system.

The added value which resulted from the research includes: understanding the broader context of the phenomenon of amortization and depreciation of fixed assets, and awareness of the fact that depreciation can be analysed from the scientific point of view.