

UDC 658.153:657.42:006.03
DOI 10.15673/ie.v14i1.2269

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ASPECTS OF DETERMINATION AND CLASSIFICATION OF CURRENT ASSETS OF THE ENTERPRISE ACCORDING TO NATIONAL AND INTERNATIONAL ACCOUNTING STANDARDS

During the period of operation, the national accounting system in Ukraine is in the process of reform and continuous improvement. Modern conditions of Ukraine's integration into the European space necessitate the adaptation of the regulatory framework to the legislation of the European Union, and accounting in particular. For the operation of any enterprise assets are required, both non-current and current. The article examines the definition of the category of "current assets" and their classification according to national and international accounting standards, for the organization of their accounting and effective management. According to the results of the study of the essence of the category "current assets" it was found that their interpretation according to national standards corresponds to international ones, and according to the scientific approach - allowed to identify several approaches (directions) to explain their essence. The study of approaches to the classification of current assets revealed their main classification features. But, according to the authors, it is also necessary to use the classification for modern management, organization of more efficient and effective accounting, analysis, audit and management in the enterprise, risk management, liquidity, inflation protection, turnover and profitability. The classification of current assets according to international and national accounting standards by type of current assets has been systematized and their comparison by composition of elements has been carried out.

Key words: current assets, definition of current assets, classification of current assets, national accounting standards, international accounting standards, accounting in international countries.



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Statement of the problem and its connection with important scientific and practical tasks. In today's world of intensive development of economies and the impact on them of various globalization processes that shape different countries and regions, economics are given new common features and differences. During the period of operation, the national accounting system in Ukraine is in the process of reform and continuous improvement. In the conditions of development of the international economy, expansion of foreign economic relations, increase in volumes of direct foreign investments, the question of adaptation of the domestic accounting to the international standards becomes more and more actual. Modern conditions of Ukraine's integration into the European space necessitate the adaptation of the regulatory framework to the legislation of the European Union.

This also applies to accounting in Ukraine, which is maintained in accordance with the applicable law.

Assets are necessary for the functioning of any enterprise. Assets are the resources of the enterprise (tangible assets, funds, debt claims and any other property reflected in balance sheet assets), «the use of which is expected to lead to economic benefits in the future» [2]. There are non-current and current assets. Non-current assets are tangible and intangible resources that belong to the institution and ensure its operation and the useful life of which is expected to be more than one year [2]. And current assets are a set of property values of the enterprise that serve the current economic process and are fully consumed during one operational (production and commercial) cycle [15].

In the balance sheet of many enterprises current assets (components of which are inventories, receivables,

cash, etc.) occupy a large share. This is a part of capital that has high mobility, the condition and rational use of which affects both the results of economic activity and the financial condition of the enterprise as a whole. Thus, the lack of working capital leads to delays in the provision of inventory, which leads to a slowdown in the turnover of working capital; reduction of sales due to lack of inventories, etc. And the surplus of working capital leads to an increase in the cost of storing surplus inventories, their physical or moral aging, reducing the real value of receivables and cash under the influence of inflation, and others. Current assets are an important part of the company's assets, the effectiveness of which affects the results of the enterprise, so in our opinion it is necessary to compare certain aspects of accounting for current assets according to national and international standards.

The analysis of the latest publications on the problem. Methodological principles of formation of information on current assets and its disclosure are determined by the provisions (standards) of accounting [2,3,4]. This issue has been studied by scientists in different areas [7,11,12,14,15, etc.]:

- approaches to the definition of «current assets» were considered in the works of such economists as: Butynets F.F., Holov S. F., Holubnycha H. P., Zhuk V.M., Kaminska T.K., Kostiuchenko V. M., Luchko M.R., Pushkar M.S., Kharlamova O., Shvets V.H., etc. ;

- theoretical and practical issues of accounting in foreign countries have been covered by many scholars, but it is the issue of accounting for current assets, that was considered by such domestic scientists as: O.M. Hubachova, S.I. Melnyk, V.I. Yefimenko, L.I. Lukianenko and others;

- comparative features of accounting for current assets are widely represented in the works of foreign scholars: L.O. Zharikovoi ta N.V. Naumovoi, B. Nidlza, H. Andersona, D. Kolduela, R. Entoni, Dzh. Risa, etc. ;

- issues of management and control of current assets are considered in the works of Pana L.V., Soroky R.S.;

- issues of analysis of current assets were studied in detail in the works of scientists: Velmy Hlen A., Dzh. Syhel, Dzh. Shym, E.S. Khendriksen, Butynets F.F., Hrabova N.M., Dubenko N.V., Zahorodnii A.H., and others, and the financial aspects of the formation and use of current assets - in the works of Blanka I.A., Vasylyka O.D., Kolchyna N.V., Moliakova D.S., while the economic aspect - in the works of Borodavkina A.N., Kramarenko H.O., etc.

However, in our opinion, in the current conditions of accounting reform in Ukraine and the transition to international accounting standards, it is necessary to compare certain aspects of accounting for current assets according to national and international accounting standards.

Forming of the aims of the research. The main purpose of the article is to study the definition of «current assets» and their classification according to national and international accounting standards, for the organization of their accounting and effective management.

Giving an account of the main results and their substantiation. The accounting system of each country in the process of its historical development was formed under the influence of a number of factors related to the relevant social, economic and cultural environment. This diversity of accounting systems has led to the formation of international accounting regulatory systems, the most common of which are International Accounting Standards (IAS), which are successful among companies in Europe and some Asian countries, and US GAAP used in the United States. Great Britain and Japan. Ukraine, like any other country, has its own peculiarities of development both in general and in terms of the accounting system. Ukraine is in the process of reforming it, one of the areas of which has been the introduction of national accounting standards since 2000. Although national accounting standards are based on international ones, they have some distinctive features that make accounting special in Ukraine. According to the Law of Ukraine «On Accounting and Financial Reporting in Ukraine», national accounting standards should not contradict international ones [1].

A clear understanding of the nature of current assets has a very practical meaning, because a correct understanding of economic terminology simplifies the work of each entrepreneur, and also helps to track and detect interdependence between different factors of production and economic activities of the enterprise, which further allows not only rationally consume available financial resources, but also effectively manage working capital assets and build sound economic forecasts on feasibility of their using.

In our opinion, it is necessary to study the approaches to the definition of «current assets» and their classification according to national and international standards and the scientific approach (Tables 1 and 2).

Table 1

Definition of «current assets» according to national and international standards *

| National Regulation (Standard) of Accounting 1 "General Requirements for Financial Reporting" | International Accounting Standard 1 "Presentation of Financial Statements" |
|--|---|
| Current assets are money and cash equivalents that are not restricted in use, as well as other assets intended for sale or consumption during the operating cycle or within twelve months from the balance sheet date. | Current assets are treated as "current". Current assets are those that: |
| | a) can be sold or consumed in the normal operating cycle; |
| | b) can be implemented within twelve months after the reporting period; |
| | c) are cash or cash equivalents, provided that there are no restrictions on the exchange or use of that asset to settle the obligation for at least twelve months after the reporting period. |

*compiled by the authors based on sources [2,5]

Table 1 shows that the interpretation of current assets, according to national standards meets international standards.

Table 2

Approaches to defining the essence of the category «current assets» according to the scientific approach *

| Author | Definition |
|-----------------------------|--|
| Slaviuk R.A. | Current assets are resources that belong to the company and which are likely to be converted into cash or otherwise used within a year from the balance sheet date. |
| Nashkerska H.V. [32] | Current assets are funds invested in the creation of working capital and working capital in order to ensure a continuous process of production and sale of products. |
| Demchenko T.A. [14] | Current assets are a set of working capital and capital turnover funds used to finance current economic activities and expressed in monetary terms. |
| Kovalov V.V. [2] | Current assets are assets consumed during the production process during the year or the normal operating cycle exceeding 12 months due to the specifics of technological production, and therefore those that fully transfer their value of manufactured products. |
| Blank I.O. [7] | Current assets are a set of property values of the enterprise, providing the current production and commercial activities of the enterprise and fully consumed in the course of one production and commercial cycle. |
| Yermasova N.B. [21] | Current assets are funds invested by an enterprise in current operations during each operating cycle. |
| Kirietsev H.H. [22] | Current assets are a set of funds advanced to working capital and capital turnover funds to ensure the continuity of the production process and product sales. |
| Butynets F.F. [12] | Current assets are a set of property values of the enterprise, serving the current economic process, which are fully consumed during one operating cycle. |
| Breili R., Maiiers S. [9] | Current assets are assets that the company intends to convert into cash in the near future. |
| Zvi Bodi, Robert Merton [8] | Current assets are the amount of cash of the company and all other balance sheet items that are expected to be converted into cash during the year. |
| Bilyk M. D. [6] | Current assets are a group of mobile assets with a period of use of up to one year, which directly serve the operating activities of the enterprise and due to the high level of their liquidity must ensure its solvency on current financial liabilities. |

* compiled by the authors on the basis of sources [6,7,8,9,12,14,21,22,24,30,32]

The analysis of approaches to defining the essence of the category "current assets" and "working capital", according to the scientific approach, allowed to identify several approaches (directions) to explain the essence of the concept of "current assets":

- current assets are considered "a set of working capital and working capital or advanced funds in them" scientists Demchenko T. A., Kirietsev H.H. [14, 22] - this definition, in their opinion, reflects the essence of current assets as a value category, as "working capital includes inventories, work in progress, semi-finished products of own production and future expenses, and working capital includes finished goods, receivables and cash." However, according to IAS, the category of working capital and capital turnover funds is not used, and current assets in the modern economy and regulatory sources are a set of ways of monetary circulation and working capital or advanced funds placed in the sphere of production and circulation;

- on the basis of "separate, namely the monetary nature of current assets", based on the definition of scientists Breili R. and Maiiers S., Nashkerskoi H.V, Zvi Bodi and Robert Mertona [9, 32, 8];

- emphasis on the term of use of current assets is the most common approach in the economic literature (Blank I.O. and Slaviuk R.A.), which treats current assets as a set of property values that serve the current economic activity of the entity and are completely consumed during

one operating cycle "[7, 30];

- understanding of current assets as a natural category, ie as "means of the enterprise that fully transfer their value to the value of output" (Kovalov V.V. and Filimonenkov O.S. [24, 37]).

We share the opinion of Kovalova V.V. and Filimonenkova O.S., who believe that "in the conditions of established commodity-money relations, the material means of enterprises are expressed not only in kind but also in value form. Current assets include both material and monetary resources ", so their identification with cash is economically impractical, and the opinion of Blanka I.O. and Slaviuka R.A., who believe that "in economic essence, current assets should be understood as controlled by the entity resources that can be used in the production process and transfer their value to finished products or can be converted into cash within one operating cycle [7, 30].

The efficiency of the use of current assets, their rational and economical spending are certain signs of determining the level of efficiency of economic activity of the enterprise. Classification of current assets on various grounds allows you to assess the current assets of the enterprise for successful management.

According to prof. Butynets F.F., "classification of elements is based on the relationship between them, which is expressed in their placement and in a certain sequence of a particular system in relation to certain ge-

neral principles. In scientific practice there is a certain systematization of knowledge about a subject "[12].

Domestic economists distinguish different classification groups of current assets, based mainly on international practice. The most common classification features are the classification of current assets depending on participation in the cycle, by the nature of financial

sources and by type.

But today in the economic literature there is no single approach to the classification of current assets. Most scholars use the same features to classify current assets, so in our opinion it is advisable to summarize their approaches to this issue using Table 3.

Table 3

Approaches to the classification of current assets by scientific approach*

| Author of the classification, literary source | Classification features |
|--|---|
| Donin Ye. O., Markarian E. A., Herasymenko H. P., Markarian S. E.. | Only tangible current assets are classified: - by type (stocks of raw materials, semi-finished products; stocks of finished products and goods for sale); - by the nature of participation in the operating process (assets that serve the production and financial cycles). |
| Rohanova H. O., Fedak L. M.. | Current assets are classified into: - working capital; - capital turnover. The basis of such grouping is the participation of these assets in the cycle in its two areas - production and circulation, ie the criterion of servicing different areas of reproduction or functional purpose in the production process. |
| Sheremet A. D., Saifulyn R. S., Kovalev V.V. | Only tangible current assets are classified according to the location of inventories into: - inventories of suppliers, - intermediaries, - retail trade, - on the road, - in the production process, - in the warehouses of the enterprise. The production assets include: - production stocks (raw materials, materials, fuel, packaging, spare parts, low-value and perishable items); - working capital (balances of unsold finished products and goods for sale). |
| Melnyk L.H. | Divides current assets into: - working capital (production stocks and raw materials, purchased semi-finished products, auxiliary materials, fuel, packaging, spare parts for repair of machinery and equipment, low-value and perishable tools and household inventory), work in progress (products to be further processed) and deferred costs (costs of acquiring assets necessary for the production of the enterprise, which have not yet arrived at the enterprise)); - working capital. |
| Myddlton D., Marenkov N.L., Veselova T.N. | Divide only tangible current assets into: - stocks of materials (raw materials); - Unfinished production; - finished products. These three types of tangible current assets are combined in the production and technological process and ensure the achievement of target settings (production volume, cost of production, company profits, etc.). |
| Chukhno I.S., Sikora I.A. | Offer grouping of tangible current assets that are in circulation on a temporal basis, on: - initial; - functional; - accumulated. |
| Sheremet A.D., Saifulyn R.S; Liubushyn N.P., Leshcheva V.B., Diakova V.H.; Romanova L.E., Davidova L.V., Korshunova H.V. | The authors divide only tangible current assets into: - items of labor (intended for consumption during the normal operating cycle); - finished products; - cargo. |

Continue of table 3

| Author of the classification, literary source | Classification features |
|---|--|
| Mnykh Ye.V. | Tangible current assets are divided into: - medium liquid (finished products); - low-liquid assets (stocks of material resources, work in progress). |
| Tarasenko N.V. | Classifies current assets into: - quickly sold assets (finished products); - hard-to-sell assets (inventories). |
| Yefimova O.V. | According to the level of liquidity, there are two groups: - liquid assets at the disposal of the enterprise (inventories); - illiquid assets (work in progress). Considers it appropriate to divide current assets into: - single-purpose; - multipurpose assets. Assets that can only be used for a specific purpose have a higher risk (less likely to be realized) than multi-purpose assets. The more funds are invested in assets that fall into the category of high risk, the lower the liquidity of the enterprise. |
| Chumachenko M.H. | According to the level of risk of capital investment, current assets are divided into those that have: - low risk (inventories (independent), balances of finished products and goods (except those that are not in demand)); - medium risk (low-value and perishable items and work in progress); - high risk (dependent production stocks, finished products and goods that are not in demand). |
| Peniak Yu.S. | Divides working capital into funds: - spheres of production; - areas of circulation that serve a single process of reproduction in production and ensure its continuity. |
| Filimonenkov O.S., Dropa Ya.B., Marych P.M. | According to the sources of formation, current assets are classified into: - own (part of the company's own funds advanced to current assets to ensure a continuous process of production and sales); - borrowed funds (funds that do not belong to the company, but are constantly in its circulation; that is, also borrowed funds received from external sources); - borrowed funds (funds received by the company in the form of a bank loan). |
| Blank I.O., Solianyuk L.H. | Classify current assets "by the nature of financial sources of formation" into: - gross (total assets formed at the expense of equity and loan capital); - net (part of current assets formed at the expense of own and long-term borrowed capital); - own current assets (formed at the expense of own capital only). |
| Mazaraki A.A. | Groups current assets depending on the speed of turnover into those that have: - high speed (cash, stocks of goods of high and constant demand); - average speed (stocks of tangible current assets within the standard, current financial investments); - low turnover rate (excess inventories, receivables). |
| Bilyk M.D., Stoianova-Koval S.S. | According to the degree of liquidity, current assets are divided into: - absolutely liquid current assets (in the form of ready-made means of payment); - liquid current assets (all receivables, except bad); - low-liquid current assets (inventories). |
| Buhrimenko R.M. | Considers the OA of the enterprise from the standpoint of three factors: - the magnitude of the risk of failure; - sources of risk of non-realization; - possible effect of implementation. |
| Chebanova N.V., Diadiuk M.A | Distinguish current assets according to their market (possible) value: - the minimum possible value (all current assets of the enterprise can not have a negative value, but can be sold at contractual prices: receivables of enterprises in difficult financial condition, stocks of goods that are not sold); - average possible value (current assets can be sold without loss to the company: reliable short-term receivables and inventories of stable demand); - potentially possible market value (in the face of inflation, the price of resources increases due to the presence of stable demand for them). |

Continue of table 3

| Author of the classification, literary source | Classification features |
|---|---|
| Sikora I. Chebanova N.V. | Classify current assets by dividing them depending on inflation protection into: - assets protected from inflationary depreciation (tangible current assets, protected receivables, effective financial investments, foreign currency) - assets not protected from inflation (cash in national currency, unsecured receivables, inefficient financial investments). |

*compiled by the author on the basis of sources [6,7,10,15,16,17,18,19,20,23,25,27,29,31,33,34,36,37,39,40]

The data in table 3 show that the classification of current assets, as well as assets in general, is quite broad and has many features. It can be noted that a number of authors [15,24,26,27,28,29,35,39,40] classify tangible current assets, which include items of labor (intended for consumption during the normal operating cycle); finished products; goods. Other groups of scientists classify the whole set of current assets by individual grounds: the degree of liquidity, the level of their market (possible) value, depending on the speed of circulation [6,7,10,16,17,18,19,20,25,31,33,34,36,37]. But according to scientists, the most effective classification for modern management, organization of more efficient and effective accounting, analysis, audit and management in the enterprise, risk management, liquidity, inflation protection, turnover rate and level of profitability is the classification of defense assets proposed by Donin Ye.O. [15, 23].

The analysis shows that in the economic literature there is no complex classification, which includes the most common classification features. But a large number of different classifications are considered, in which the

features are duplicated or have different names, without changing their essence. Therefore, when determining a certain type of current asset there are difficulties in determining it, which leads to both erroneous determination and negative impact on the efficiency of its management.

Less common in the economic literature is the distribution according to the degree of protection against inflation, the risk of investment, the degree of liquidity, the period and form of operation, and so on. The normative classification of current assets is given in IAS 1 Presentation of Financial Statements [5], but in this standard current assets are considered only on one classification basis - by their types. This classification is based on the characteristics of the items in the second section of the asset balance sheet "Current assets", and is most widely used for accounting purposes.

According to the results of the analysis of regulations and scientific sources, the classification of current assets by types (elements), which are considered in international and national accounting standards (Table 4), was generalized.

Table 4

Classification of current assets according to national and international standards*

| According to National Accounting Standards | According to International Accounting Standards |
|---|---|
| <i>I. Stocks:</i> 1. Raw materials 2. Inventories 3. Incomplete production 4. Finished products 5. Goods | <i>I. Stocks:</i> 1. Raw materials and consumables. 2. Incomplete production. 3. Finished products and goods for resale. 4. Advance payments |
| <i>II. Current biological assets</i> | - |
| <i>III. Receivables:</i> 1. For products, goods, works, services 2. According to calculations: - on issued advances - with a budget - including income tax 3. Other current receivables arrears | <i>III. Receivables:</i> 1. Debts of buyers and customers. 2. Debts of subsidiaries. 3. Debts of enterprises related to the share of equity. 4. Other receivables. 5. Subscribed, declared, but unpaid capital |
| <i>VI. Current financial investments</i> | <i>IV. Investments:</i> 1. Shares of subsidiaries. 2. Own shares. 3. Other investments |
| <i>VII. Money and their equivalents</i> | <i>V. Cash in the bank and at the cash register</i> |
| <i>VIII. Deferred expenses</i> | <i>VI. Subscription and accrued income</i> |
| <i>IX. Other current assets</i> | - |

*compiled by the author based on sources [2, 3, 4, 5]

Table 4 shows that current assets by national and international standards include the same basic elements: inventories, receivables, cash (according to IAS there are no other current assets). But there are differences in the composition of the elements. Yes, according to IAS, there are advance payments in inventories, but there is no element of current biological assets. Also under IAS, investments and receivables by type of capital are considered in more detail, but as by national standards - receivables by calculation.

Conclusions and prospects of the further investigations. At this stage of economic development in Ukraine, the economic activity of any business entity is not possible without presence in the assets of a significant share of current assets. In the accounting system, both the accounting of current assets in general and the accounting of their components should be kept correctly, in accordance with the applicable law. Conditions for the development of the international economy, expanding foreign trade relations, increasing foreign direct investment, raise issues of adaptation of domestic accounting to international standards, which necessitates research to determine the category of "current assets" and their classification according to national and international accounting standards. According to the results of the study, the following conclusions can be drawn:

1. The correct understanding of the essence of current assets has particular practical importance because the correct use of terminology facilitates the work of each business entity, helps to understand the interdependence of factors of production and economic activity, which further allows rational use and management of current assets. According to the results of the study of the essence of the category "current assets" it was found that their interpretation according to national standards corresponds to international, and by the scientific approach it has allowed to identify several approaches (directions) to explain their essence: current assets are considered a set of working capital cash placed in the sphere of production and circulation; focusing on the term of use of current assets; separation, namely the monetary nature of current assets; understanding of current assets as a natural category, etc.

2. Representations of alternative methods of

classification of current assets have an impact on their management. The study of approaches to the classification of current assets on a scientific approach has led to the conclusion that the classification of current assets has many features. A number of authors classify only tangible current assets, which include items of labor (intended for consumption during the normal operating cycle); finished products; goods. Other groups of scientists classify the whole set of current assets by individual characteristics: the degree of liquidity, the level of their market (possible) value, depending on the speed of circulation. But it is also necessary to use the classification for modern management, the organization of more efficient and effective accounting, analysis, audit and management in the enterprise, risk management, liquidity, inflation protection, turnover and profitability.

3. Generalization of the classification of current assets by type (elements), which are considered in international and national accounting standards allowed us to systematize them by another important feature - by type of current assets and compare them by composition of elements. Thus, current assets according to national and international standards include the same basic elements: inventories, receivables, cash (according to IAS there are no other current assets). But there are differences in the composition of the elements. Yes, according to IAS, there are advance payments in inventories, but there is no element of current biological assets. Also under IAS, investments and receivables by type of capital are considered in more detail, but as by national standards - receivables by calculation.

The main advantages of current assets include high liquidity, the ability to quickly restructure, the ability to increase the speed of circulation through sound management, as well as some current assets are already ready means of payment.

The disadvantages of investing in current assets are the high level of financial risks, the depreciation of cash as a result of inflation and additional costs for the storage of excess current assets.

One of the directions of further development is the study of indicators of efficiency of use of current assets according to national and international standards for the purpose of their effective analysis and monitoring.

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Received 2 February 2022
 Approved 16 February 2022
 Available in Internet 28.04.2022

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АСПЕКТИ ВИЗНАЧЕННЯ ТА КЛАСИФІКАЦІЇ ОБОРОТНИХ АКТИВІВ ПІДПРИЄМСТВА ЗА НАЦІОНАЛЬНИМИ ТА МІЖНАРОДНИМИ СТАНДАРТАМИ ОБЛІКУ

За період функціонування національна система обліку в Україні знаходиться у процесі реформування та постійного удосконалення. Сучасні умови інтеграції України до європейського простору, викликають необхідність пристосування нормативно-законодавчої бази до законодавства Європейського Союзу. Це стосується й бухгалтерського обліку в Україні, ведення якого здійснюється відповідно до діючого законодавства. Для функціонування будь-якого підприємства необхідні активи, як необоротні так й оборотні. У статті проведено дослідження визначення категорії «оборотні активи» та їх класифікації за національними та міжнародними стандартами обліку, для організації їх обліку та ефективного управління. За результатами дослідження сутності категорії «оборотні активи» виявлено, що їх трактування за національними стандартами відповідає міжнародним, а за науковим підходом – дозволило виокремити декілька підходів (напрямів) до пояснення їх сутності. Дослідження підходів до класифікації оборотних активів за науковим підходом свідчить, що низка авторів класифікують тільки матеріальні оборотні активи, інші групи науковців класифікують всю сукупність оборотних активів за окремими ознаками: за ступенем ліквідності, за рівнем їх ринкової (можливої) цінності, в залежності від швидкості обігу. Але, на нашу думку, також необхідно використовувати класифікацію для сучасного управління, організації більш дієвого та ефективного обліку, аналізу, аудиту та менеджменту на підприємстві, управління ризиками, ліквідністю, захищеності від інфляції, швидкістю обігу та рівнем прибутковості. Узагальнення класифікації оборотних активів за видами (елементами), які розглянуті в міжнародних та національних стандартах обліку дозволило нам систематизувати їх за видами оборотних активів та провести їх порівняння за складом елементів.

Ключові слова: оборотні активи, визначення оборотних активів, класифікація оборотних активів, національні стандарти обліку, міжнародні стандарти обліку, облік у міжнародних країнах.

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Стаття надійшла 2.02.2022

Стаття прийнята до друку 16.02.2022

Доступно в мережі Internet 28.04.2022

Цитування згідно ДСТУ 8302:2015

Stupnytska T., Volodina O., Holovachenko L., Sariieva H. Aspects of determination and classification of current assets of the enterprise according to national and international accounting standards // *Food Industry Economics*. 2022. Vol.14, Issue 1. P.57-67. doi 10.15673/fie.v14i1.2269

Cite as APA style citation

Stupnytska, T., Volodina, O., Holovachenko, L., & Sariieva, H. (2022). Modern aspects of financial analysis of current assets of the enterprise. *Food Industry Economics*, 14(1),57-67. doi 10.15673/fie.v14i1.2269