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THE ESSENCE OF CURRENT ASSETS AND ENHANCEMENT OF THEIR PRODUCTIVITY EFFICIENCY IN THE ENTERPRISE

The article considers the essence of «current assets», their structure and role in the financial and economic activity of the enterprise. The characteristic of the concepts of «circulate assets» and «circulate capital» is given. The article presents the process of current assets circulation in the economic activity of the enterprise and their classification is introduced. The stages of the current assets control are considered and the set of activities for enhancing the productivity efficiency of the enterprise current assets is shown.

Keywords: current assets, circulate assets, circulate capital, stock, circulation fund, current assets classification, the productivity efficiency of the current assets.

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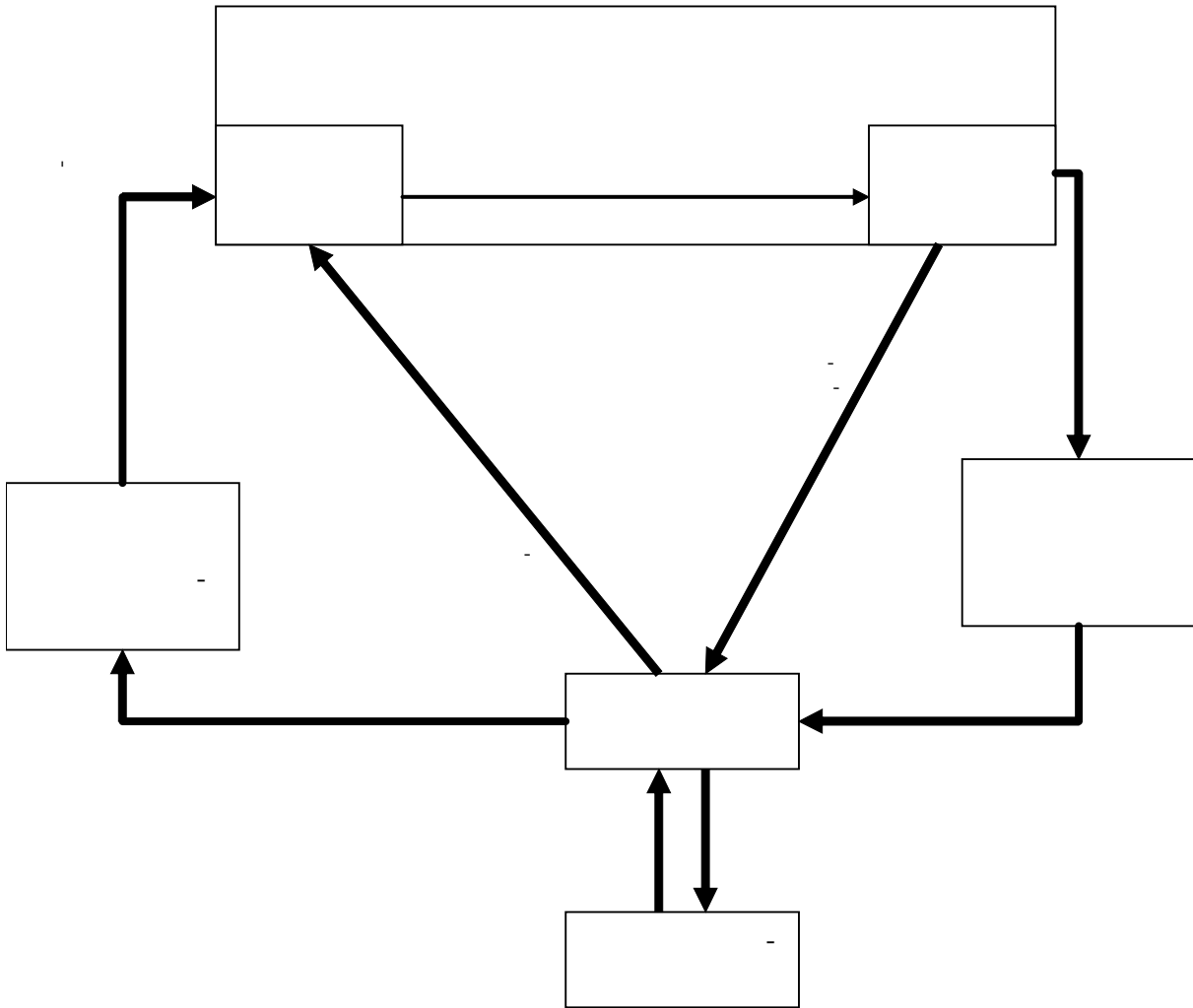
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