

Galasova Marina Viktorovna,
 PhD in Economics, Associate Professor,
 Associate Professor of the Department of Accounting and Taxation,
 K.L. Khetagurov North-Ossetian State University,
 Vladikavkaz, Republic of North Ossetia-Alania, Russian Federation.

CLASSIFICATION OF TYPES OF ASSETS OF THE ORGANIZATION: THE SYNERGY OF THE TRADITIONAL AND ALTERNATIVE VIEW

Many interpretations of the concept of «assets» of an organization, the lack of common points of view on it in Russian and foreign financial literature necessitates systematization, generalization, which is provided on the basis of a scientifically grounded classification of assets. A correctly constructed classification of the organization's assets should take into account changes in the achievements of progress, scientific thought, constantly improve in the face of dynamic changes in the external environment, which justifies the relevance and timeliness of the study. It is necessary that each classification of the organization's assets has a scientific and practical value, since it is embedded in the process of assessing and financial management of assets, which forms the problematic aspect of the problem in the Russian conditions of financial instability.

With the help of general scientific and special methods: inductive, deductive, analysis, synthesis, grouping, systems thinking, comparative, the traditional classification of the organization's assets is studied, implementing the criterion of materiality, the preference for classifying assets by the degree of liquidity in conditions of financial instability is substantiated, an alternative direction of classification of the organization's assets is proposed.

In the field of research: in the process of classification, assets — a set of property values of an organization; the rules for the classification of assets have been formulated; the criteria are highlighted and the assets are characterized according to the traditional generalized classification; developing alternative directions of asset classification, it is recommended to distinguish between profitable and non-profitable assets based on the level of profitability, taking into account the strategic focus — strategic and non-strategic assets; by phases of the economic cycle — working (not working); formulated the principles that should form the basis of the classification of assets to achieve effective management of them. As a result, it was determined that, taking into

40

1-
1

40

[10].

«

»,«

»

(.liquidus—)

1/2

1

— 1-6

, — , , , (.2), , — , « » , « » , [1].

1.3. (IAS) 1 « » [3]. GAAP— [9]. (IFRS) 9 « » [2]. () 1.4. « - - » , () : — , — 67

1. [Elektronnyy resurs] // Konsul'tant Plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_358753 (data obrashcheniya: 30.11.2021).
2. Mezhdunarodnyy standart finansovoy otchetnosti (IFRS) 9 «Finansovyye instrumenty»: Prikaz Minfina Rossii ot 27.06.2016 g. 98n (red. ot 17.02.2021 g.) [Elektronnyy resurs] // Konsul'tant Plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_202060 (data obrashcheniya: 30.11.2021).
3. Mezhdunarodnyy standart finansovoy otchetnosti (IAS) 1 «Predstavleniye finansovoy otchetnosti»: Prikaz Minfina Rossii ot 28.12.2015 g. 217n (red. ot 14.12.2020 g.) [Elektronnyy resurs] // Konsul'tant Plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_193588 (data obrashcheniya: 30.11.2021).
4. Blank I.A. Upravleniye aktivami / I.A. Blank. — Kiyev: Nika-Tsentr, El'ga, 2002. — 715 s.
5. Blank I.A. Osnovy finansovogo menedzhmenta / I.A. Blank. — V 2-kh t.; 4-ye izd., ster. — M.: Omega-JI, 2012. — 1330 s.
6. Kovalev V.V. Korporativnyye finansy i uchety; ponyatiya, algoritmy, pokazateli: Uchebnoye posobiye / V.V. Kovalev, Vit.V. Kovalev. — M.: Prospekt: KNORUS, 2021. — 992 s.
7. Kovalev V.V. Finansovyy menedzhment: teoriya i praktika / V.V. Kovalev. — M.: Prospekt, 2021. — 1104 s.
8. Livson M.V. Finansovyy menedzhment: Uchebnoye posobiye dlya studentov, obuchayushchikhsya po spetsial'nostyam: bukhgalterskiy uchety, analiz i audit, ekonomika i upravleniye na predpriyatii (poligrafiya) / M.V. Livson [Elektronnyy resurs]. — Rezhim dostupa: www.hi-edu.ru/e-books/xbook879/01/part-004.htm (data obrashcheniya: 30.11.2021).
9. AO Praysvoterkhau Kupers Audit, FBK, Agrokonsalting i ACCA: ofitsial'nyy sayt [Elektronnyy resurs]. — Rezhim dostupa: www.accountingreform.ru (data obrashcheniya: 30.11.2021).
10. Rayzberg B.A. Sovremennyy ekonomicheskiy slovar' / B.A. Rayzberg, L.SH. Lozovskiy, Ye.B. Starodubtseva. — M.: INFRA-M, 2019. — 512 s.

СПИСОК ЛИТЕРАТУРЫ

1. O tsifrovyykh finansovyykh aktivakh, tsifrovoy valyute i o vnesenii izmeneniy v otdel'nyye zakonodatel'nyye akty Rossiyskoy Federatsii: Federal'nyy zakon ot 31.07.2020 259-FZ [Elektronnyy resurs] // Konsul'tant Plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_358753 (data obrashcheniya: 30.11.2021).
2. Mezhdunarodnyy standart finansovoy otchetnosti (IFRS) 9 «Finansovyye instrumenty»: Prikaz Minfina Rossii ot 27.06.2016 g. 98n (red. ot 17.02.2021 g.) [Elektronnyy resurs] // Konsul'tant Plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_202060 (data obrashcheniya: 30.11.2021).
3. Mezhdunarodnyy standart finansovoy otchetnosti (IAS) 1 «Predstavleniye finansovoy otchetnosti»: Prikaz Minfina Rossii ot 28.12.2015 g. 217n (red. ot 14.12.2020 g.) [Elektronnyy resurs] // Konsul'tant Plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_193588 (data obrashcheniya: 30.11.2021).
4. Blank I.A. Upravleniye aktivami / I.A. Blank. — Kiyev: Nika-Tsentr, El'ga, 2002. — 715 s.
5. Blank I.A. Osnovy finansovogo menedzhmenta / I.A. Blank. — V 2-kh t.; 4-ye izd., ster. — M.: Omega-JI, 2012. — 1330 s.
6. Kovalev V.V. Korporativnyye finansy i uchety; ponyatiya, algoritmy, pokazateli: Uchebnoye posobiye / V.V. Kovalev, Vit.V. Kovalev. — M.: Prospekt: KNORUS, 2021. — 992 s.
7. Kovalev V.V. Finansovyy menedzhment: teoriya i praktika / V.V. Kovalev. — M.: Prospekt, 2021. — 1104 s.
8. Livson M.V. Finansovyy menedzhment: Uchebnoye posobiye dlya studentov, obuchayushchikhsya po spetsial'nostyam: bukhgalterskiy uchety, analiz i audit, ekonomika i upravleniye na predpriyatii (poligrafiya) / M.V. Livson [Elektronnyy resurs]. — Rezhim dostupa: www.hi-edu.ru/e-books/xbook879/01/part-004.htm (data obrashcheniya: 30.11.2021).
9. AO Praysvoterkhau Kupers Audit, FBK, Agrokonsalting i ACCA: ofitsial'nyy sayt [Elektronnyy resurs]. — Rezhim dostupa: www.accountingreform.ru (data obrashcheniya: 30.11.2021).
10. Rayzberg B.A. Sovremennyy ekonomicheskiy slovar' / B.A. Rayzberg, L.SH. Lozovskiy, Ye.B. Starodubtseva. — M.: INFRA-M, 2019. — 512 s.

13 2021

23 2021