

## ECONOMIC PROCESSES OF ASSET TURNOVER AND ITS INDICATORS

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Efficiency of use of working resources, of course, affects the performance of the enterprise. For current and potential investors, when deciding on the appropriateness of investing, it is important to correctly assess the level of efficiency of the enterprise's use of all resources, including current assets. When evaluating, as a rule, different indicators are used. The order of their calculation, the degree of adequacy of the real situation is the subject of scientific discussions. Therefore, research in this direction is relevant. However, so far, there are many unresolved problems associated with the assessment of the efficiency of the use of resources in general, including such resources as current assets. A characteristic feature of current assets is their ability to turn over in the process of managing.

When analyzing the activities of any enterprise, the effectiveness of the use of resources is evaluated. If the assessment is based on the information of the company's financial statements (investors, especially potential, as a rule, do not have any other information), it is very important to evaluate the efficiency of the use of the current assets.

It is proved in the article that only funds that are invested in other assets turn over in the course of management. Current assets are called working because they are converted into money during the year, not because they are turning over. The money invested in working capital turn over. It is therefore advisable to calculate the turnover rate of cash. All other components of current assets, except for money, do not turn over separately, so it makes no sense to calculate the indicators of their turnover. The coefficient of turnover of cash can not be calculated according to these financial statements, but the coefficient, which shows how many products sold per unit of current assets, quite well characterizes the efficiency of the use of working assets.

Consequently, it is proved that only money invested in other assets is turned over, it is expedient to calculate turnover ratios only for circulating assets as a whole, and for separate components it is impractical to calculate the indicators of turnover.

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