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UTILISATION OF CURRENT ASSETS BY TRADING ENTERPRISES

The normative and legal support and essential definition of the concepts of "working capital", "working capital", "current assets", etc. have been studied. The functions of current assets of trade enterprises in modern economic conditions have been characterized. The peculiarities of the use of current assets by trade enterprises on the basis of Silpo-Food LLC - the leading enterprise of retail trade in food products and related consumer goods in Ukraine have been determined. The structure, dynamics, turnover and profitability of current assets in 2023–2024 were analyzed. It has been established that the business activity of Silpo-Food LLC in 2023-2024. is extremely high, as evidenced by the indicators of the asset structure. In 2024, the value of both current and non-current assets increased compared to 2023. The dynamics of the structure of current assets of Silpo-Food LLC in the context of individual components in 2024 compared to 2023 was evaluated and its positive dynamics was shown, since the value of financial investments increased by UAH 602,952 thousand or 7,73 times with an increase in the structure by 4,42%. The business activity of the use of current assets of a trading enterprise was analyzed. Proposals for optimization were made inventory and sales management processes, which are used in modern automation programs (ERP, CRM), further development of e-commerce and rational turnover planning. The purpose of the study is to theoretically substantiate and analyze the effectiveness of the use of current assets of a trading enterprise on the example of Silpo-Food LLC. In the process of the study, general scientific and special methods of cognition were applied, in particular analysis and synthesis, comparison, grouping, coefficient and structural-dynamic analysis.

Keywords: current assets, working capital, working capital, trading enterprises, turnover of current assets, profitability of current assets.