

## Current Assets Management in Conditions of Agribusiness\*

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### Abstract

The article considers the structure of working capital for two agricultural enterprises of the Belgorod region: SPK «Gorin collective Farm» and LLC «Rusagro-invest» according to the main forms of accounting (financial) statements: the balance sheet and the report on financial results. A brief description of the research objects in terms of production orientation is given. A comparative analysis of the structure of current assets for the analyzed period was carried out, and indicators of the efficiency of their use were calculated: the turnover ratio of current assets, the duration of one turnover of assets, and their profitability. Absolute, fast, and current liquidity ratios were estimated, and the share of reserves in short-term liabilities was calculated. Conclusions of the obtained results are made. The structure of current assets is proposed for their optimal ratio for the further solvency of the analyzed agricultural enterprises.

**Keywords:** Working Capital, Liquidity Ratios, Profitability.