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## **THE IMPORTANCE OF FINANCING THE CURRENT ASSETS OF THE ENTERPRISE IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT**

In the conditions of market management, the existence and development of agricultural enterprises cannot take place without effective use of current assets. One of the main directions of improving their activity is increasing the efficiency of the use of current assets of enterprises as a significant reserve for sustainable development. So, supposedly, the increase in the amount of receivables indicates an improvement in the sales of products, an increase in the volume of their sale, but this occurs against the background of a rapid reduction in material stocks, that is, against the background of a decrease in the production volumes themselves. Such a reduction in the balance of funds indicates not so much a high level of cash flow management, but rather an acute deficit of these funds caused by the non-payments crisis, inflation, war, and imperfect tax policy.

The given data indicate that Ukrainian enterprises found themselves in a difficult financial situation due to the general economic crisis, low purchasing power of economic entities, shortage of financial resources, war and other factors. Therefore, Ukrainian enterprises need modern theoretical, methodological and methodical support for the financing of current assets, scientific recommendations regarding the processes of formation and use of current assets of enterprises, increasing the efficiency of their use.

Today, the majority of agricultural enterprises need a significant reform of the management structure of their economic activity. At the same time, the correct organization of current assets at the enterprise itself is of great importance. This is very important, first of all, from the point of view of ensuring the continuity and efficiency of the current activity of the agricultural enterprise.

Thus, one of the key issues of the current asset management policy is the formation of sources of their financing. Management of the financing of the company's current assets should be subordinated to the goals of ensuring the necessary need for them with appropriate financial assets and optimizing the structure of the sources of the formation of these assets.

Taking into account this goal, companies today need to develop an effective policy for financing current assets. This selected policy is able to bring modern agricultural enterprises of Ukraine to a new level of development, which will significantly improve the process of Ukraine's integration into the world economy.