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«ТРАЄКТОРІЯ РОЗВИТКУ БІЗНЕСУ, УПРАВЛІННЯ ТА ПРАВА В УМОВАХ ГЛОБАЛЬНИХ РИЗИКІВ»*

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THE EFFECT OF DIGITALIZATION OF THE ECONOMY ON THE USE OF FINANCIAL ASSETS OF THE NON-CURRENT TYPE

In the era of modern globalization, there is a rapid digitalization of society and many branches of production, the service sector, and the agricultural sector [1]. These processes can have a multi-vector effect during their implementation at an individual enterprise. In particular, the demands for innovativeness, quality and speed of production of products and provision of services are growing.

The purpose of the work is to study the management of non-current financial assets of an enterprise in the conditions of digitalization of the economy.

Non-current assets are a set of property values that repeatedly participate in the process of economic activity of the enterprise.

It is worth noting that the development of information technologies, computerization, and automation in themselves have a significant impact on business: the time of technological processes is reduced, accounting at the enterprise is simplified, and the time of operations is accelerated. Of course, this affects both the operation of the enterprise in general and the management of non-current assets.

Non-current assets include such objects as: land plots, houses, buildings, transmission devices, working power machines and equipment, vehicles, tools, appliances, dining, kitchen and household equipment, computer equipment, working and productive livestock, perennial plantations, library funds, natural resources, inventory containers, copyright and related rights, rights to use natural resources, property, objects of industrial property, and other tangible and intangible assets of long-term use [2].

The development of information technologies is accompanied by the emergence of a specific form of digital asset assets, which are recorded in the distribution register. They get their name from the cryptographic security mechanism used in public, permissioned distributed ledgers. Crypto assets are now used by many businesses as a means of payment and exchange for general purposes.

In conditions of high competition, it is necessary to orient the production structure to innovative and intellectual activity. Crypto-assets are conventionally considered to be "intellectual" capital, in addition to traditional capital, in the modern conditions of digitalization of business. This type of non-current assets does not directly generate profit, but actively contributes to the operation of the enterprise,

which in turn generates profit. The higher the efficiency of the use of intellectual capital, the better the business results will be [3].

Digitization has had quite a positive impact on stock management. First, there are many electronic services that make buying/selling, market monitoring and "stock portfolio" much easier. Previously, for this, it was necessary to hire a professional broker and pay him a percentage of transactions, but now everything is done with the help of an ordinary computer [4]. Secondly, shares in paper form are gradually becoming a thing of the past, giving preference to electronic form, which, again, greatly simplifies their management.

Thus, non-current assets were and remain the main component of the activity of any enterprise. In the conditions of digitalization of business, it is important to pay special attention to intellectual capital, which is an integral component of fixed assets. The success of a modern competitive enterprise depends on the efficiency of its management. Also, it is important to monitor the trends regarding the further spread of a relatively new type of assets – crypto-assets, as well as to pay considerable attention to such an important tool for managing company assets in modern conditions as shares.

Therefore, the wide application of various forms of non-current assets in the conditions of digitalization of business allows to optimize the processes that take place in the operational activities of a modern enterprise.

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