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A question of classification of financial assets for accounting requests. Analyze and summarize national and international experience in classification of financial assets. Based on the analysis suggested by the author for the classification of financial assets IFRS 9 "Financial Instruments", which will contribute to solving individual problems measurement of financial assets in the accounting records.

**Keywords:** international financial reporting standards, financial instruments, financial assets, business model, fair value, amortized cost.

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In the paper the definition: the risk, danger, interest. A comparison of concepts: interest-based danger. The effect of the danger to the interest of tourism enterprises, which affects their economic security.

**Keywords:** danger, risk, interest, economic security, a travel company.

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