

**Problems of Determining Economic Essence of Main Assets
in Light of Accomplishing State Program of Reforms
in Accounting**

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Key words and phrases: definition of main assets in international accounting; concept of capital assets; content of the category “fixed capital”; economic essence of main assets.

Abstract: This paper deals with defining the economic essence and subject of the concept “capital assets” A number of different points of view by home and foreign scientists on the economic nature of capital assets is given as well as personal author’s definition of the capital assets concept is suggested.