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MAIN DIRECTIONS OF DEVELOPMENT OF ASSETS FORMATION CONCEPTS IN RETROSPECTIVE AND MODERN CONDITIONS

An ambiguous interpretation of the essence of assets, the absence of polar points of view on them affects the choice of the concept of their definition and recognition in the retrospective and modern periods. At the same time, the current approaches to

determining the assets of the organization must constantly take into account the new requirements of the time, which justifies the relevance and timeliness of the study. The exclusion of accounting for the impact in the formation of information technology assets, digitalization of economic processes forms the problematic aspect of the problem for the present and future periods. With the help of general scientific and special methods: inductive, deductive, analysis, synthesis, grouping, systems thinking, comparative, a comparison was made of the essence of an organization's assets in terms of legal and economic, including static and dynamic concepts of assets, their similarities and fundamental differences were revealed; substantiated the need for the development of concepts of intangible, digital assets. In the field of research — a comparison of the organization's assets from the position of 2 concepts — legal, economic; it was revealed that the main difference between the static and dynamic concepts of balance sheet assets is the time factor; the priority of the economic dynamic balance sheet concept of assets in Russian and international practice is determined; a resource-based approach to the interpretation of the organization's assets was formed, taking into account the optimal synergy of legal and economic concepts; highlighted alternative concepts of asset formation, including intangible and digital concepts of assets. As a result, it was determined that alternative concepts should, on the one hand, be distinguished by an independent character, and, on the other hand, they must be developed on the basis of the optimal synergy of economic and accounting concepts.

Keywords: asset, intangible, digital, economic, legal concepts, resource approach, future economic conclusions, controllability, synergy.

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