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*Requirements and approaches to estimation of various objects of the account in bankruptcy procedures in Ukraine are considered. Need of development of methodology of an assessment of assets for procedures of the bankruptcy, considering the last changes in the legislation on bankruptcy locates.*

**Keywords:** *bankruptcy, assets, obligations, assessment, cost, accounting principles.*

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**Kravtsova Olena Mychailivna.** Candidate of economic sciences, associate professor of accounting and audit. Donetsk national technical university. **An assessment of assets and enterprise obligations at bankruptcy.** Requirements and approaches to estimation of various objects of the account in bankruptcy procedures in Ukraine are considered. Need of development of methodology of an assessment of assets for procedures of the bankruptcy, considering the last changes in the legislation on bankruptcy locates.

**Keywords:** bankruptcy, assets, obligations, assessment, cost, accounting principles.

12.09.2012 .