

PROFITABLE INVESTMENT IN MATERIAL ASSETS” AND “LEASING OPERATIONS” CATEGORIES RESEARCH OF ECONOMIC AND ACCOUNTING ESSENCE

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Key words: *profitable investments in tangible assets, investments, values, profitability, leasing operations.*

The article conducted a study of the «profitable investments in tangible assets» and «leasing operations» concepts with the aim of disclosing their economic and accounting content in special economic and reference books, the legislation of the Republic of Belarus. The wording of each concept with a breakdown into terms is given, and similar concepts in the field of conducting leasing operations are considered. To detail the results of the study, the information was systematized into diagrams and figures indicating the sources. It was revealed, that normative documents and special reference books in the field of accounting and economics contain a number of inaccuracies and undescribed aspects regarding the regulation of the accounting for leasing operations theoretical foundation. By studying the described material, it was found, that the category «profitable investments in tangible assets» is not provided as an object of accounting. The category «leasing operations» is practically not presented in the reference specialized literature, but it is often used both by specialists in the field of accounting for leasing operations and by the legislative bodies, which makes filling the interpretation of this term relevant. A series of terms that are close in meaning (operations, banking operations, credit operations, agent operations and others.), which reveals certain features inherent in leasing operations compared with the described similar formulations in the specialized literature, is investigated. The emphasis in the work is made on existing conflicts, inaccuracies in terminology and features, in connection with which author's interpretations of the categories «profitable investments in tangible assets» and «leasing operations» from the point of view of compliance with accounting requirements combining both economic and accounting components.

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