

## **Thesis, theme: Assets**

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### **English Summary**

Assets in the insolvency proceedings is the subject of the submitted thesis. Assets is one of the fundamental legal institutions in insolvency proceeding, which forms the basis of the solution of the bankruptcy. Thanks to the precise definition of assets, accurately defined inventory of assets, and its breakdown (in relation to the debtor, creditors, and other persons), there is a fundamental and qualitative change as opposed to the legislation of the law on bankruptcy and settlement. This significant change occurred on the day of January the first 2008, when the Czech law of insolvency entered a new phase. The new insolvency act was passed, and at the same time the law on bankruptcy and settlement was invalidated. The new legislation does not solve bankruptcy only of the bankruptcy and composition, it uses the general concept of defaults that suggests this is a completely different solution concept. The insolvency area is understood much more comprehensively. The bankruptcy act use not the term "bankruptcy", but the assets. It's completely new term and new definition of contents, not just the change of the name.

In the original treatment the term bankruptcy applies only to the bankruptcy proceedings. On the contrary, the bankruptcy act defines assets in general, as an asset used for the satisfaction of the debtor's creditors. The law of bankruptcy and settlement offered the only solution for debtors, which is bankruptcy. Insolvency act offers, on the contrary, another two new ways to solve the bankruptcy - reorganization and debt relief.

This thesis work focuses on the definition of assets in the insolvency proceedings, its scope and content, the position of the insolvency administrator, the method and the progress of the survey of the estate.