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Шановні автори, читачі!



Вітаю вас із виходом чергового номера мультидисциплінарного міжнародного журналу «*Věda a perspektivy*»!

За неповні два роки свого існування, журнал завоював гідне місце у науковому інформаційному просторі, ставши авторитетним, високопрофесійним і актуальним виданням, що завжди працює над тим, щоб залишатися на позиціях незалежності й об'єктивності.

Високий професіоналізм та майстерність авторів, новизна матеріалів, виваженість і ґрунтовність підходів у публікаціях, міжнародний характер досліджень — провідні риси, що відрізняють журнал «*Věda a perspektivy*».

За відносно невеликий період, журналу вдалося створити власний пізнаваний стиль, завоювати визнання читачів.

Між колективом видання та вченими України та інших країн успішно розвивається творча співпраця.

Приємного і корисного вам проведення часу з улюбленим виданням!

**З повагою,
Ректор Державного закладу
«Луганський державний
медичний університет»**

Сергій СМІРНОВ



ШАНОВНІ АВТОРИ, ЧИТАЧІ, РЕДАКЦІЯ ТА ЗАСНОВНИКИ МІЖНАРОДНОГО ЖУРНАЛУ “VĚDA A PERSPEKTIVY”!



Рада в черговий раз привітати колектив міжнародного журналу “Věda a perspektivy” із виходом чергового номера.

Мені завжди приємно тримати в руках видання, що є не тільки джерелом наукової інформації, а й компетентних оцінок і серйозної аналітики.

Приємно, що на сторінках видання присутня атмосфера доброзичливої конкуренції і дискусійного партнерства.

Я упевнена, що досвід і професіоналізм редакційного колективу сприятимуть і надалі конкурентоспроможності видання на ринку міжнародних професійних видань із зацікавленості читацької аудиторії.

Бажаю журналу подальшого процвітання, нових здобутків, творчих успіхів і цікавих проєктів, а колективу редакції - доброго здоров'я, благополуччя і щастя.

Щиро сподіваюся на продовження і зміцнення нашої плідної співпраці.

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кандидат наук з державного управління, доцент,
Лауреат премії Президента України для молодих вчених,
Лауреат премії Верховної Ради України молодим ученим Ірина ЖУКОВА**

SÉRIE “Ekonomika”

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ENSURING THE DEVELOPMENT OF THE INTELLECTUAL CAPITAL OF THE ENTERPRISE

Abstract. The article argues for the need to develop a strategy for the development of the intellectual capital of Ukrainian enterprises, which will significantly increase their efficiency and transfer to a new level of functioning. The primary problem of information and analytical support for the management of the intellectual component of the innovative development of an enterprise is the formation of methodological support for the assessment of its intellectual capital. The modern world theory of intellectual capital management includes dozens of methods for its assessment, however, none of them is universal in domestic business conditions, and the assessment of the value of the intellectual capital of domestic enterprises is still a methodological problem. *The subject* of the study is the methodological support for the assessment of intellectual capital as a manifestation of the intellectual component of the innovative development of enterprises. *The purpose* of the article is to systematize the approaches and methods for assessing intellectual capital, identifying the problems of their application in domestic economic conditions, substantiating the conceptual model for the integrated assessment of the intellectual capital of enterprises and directions for further development. The study shows the dominance of intellectual capital strategy enterprises in the structure of a modern strategic portfolio. *The following* strategies for the development of intellectual capital have been identified: as a means of achieving the goals of enterprises aimed at the creation and efficient use of intellectual resources; a comprehensive program of action and a system of qualitative and quantitative measurement of the replenishment and renewal of the components of intellectual capital in accordance with the objectives of its



development; a detailed comprehensive plan for achieving competitive advantage through the interaction and balanced growth of all the structural elements of intellectual capital. The article focuses on the multi-purpose nature of intellectual capital, which necessitates the formation of its portfolio strategies with different combinations. *Methods* for evaluating the effectiveness of the intellectual capital of an enterprise are studied and their main shortcomings are identified. Two key approaches to the assessment of intellectual capital that underlie most of the methods are identified: 1) integral, considering intellectual capital as an indivisible category and based on its interpretation as a result of the use of intellectual resources (potential) and determining the total value or cost ratio of intellectual capital; 2) structural (elemental), considering intellectual capital as a set of components and based on the assessment of its individual elements with subsequent summation of their value. *It has been* established that the introduction of an intellectual capital management system is the creation of an information and analytical base for solving practical issues of the strategic development of an enterprise. It is substantiated that meeting the information and analytical needs of both internal and external users of information requires the development of a universal methodology for assessing the intellectual capital of an enterprise, which, with the parallel application of the integral and structural approaches, will give the same result for assessing its value. *A conceptual* model for assessing the intellectual capital of an enterprise is proposed based on a combination of integral and structural approaches, quantitative and qualitative assessment methods. *Directions* for further developments in the field of intellectual capital management and its information and accounting support are determined.

Keywords: intellectual capital, human capital, innovation capital, conversion, formation.

Formulation of the problem. The new paradigm of intellectual capital is based on its significant role in shaping the global competitiveness of an enterprise. Given this, intellectual capital at different territorial levels is not a static value, so its study should be carried out from the standpoint of a systematic approach to dynamic systems of functioning. Modern trends in the study of intellectual capital are represented by studies of micro- and macro-levels, namely at the national, regional and city levels of economic systems. A similar approach interacts with the innovation policy of the countries of the world, aimed at building a knowledge economy. Intellectual assets localized in the regions become the determinants of their subsequent development, guarantee the competitive advantages of economic entities, and create the foundation for the development of innovative systems.

Thus, the formation of competitive advantages and the welfare of the region depends primarily on the intellectual capital of the hidden value of divisions,

enterprises, institutions, communities and regions, and the general knowledge of individual regional entities. Such knowledge is the basis for the implementation of specific development strategies and effective measures to achieve the objectives of socio-economic development at all economic levels.

Purpose of the article: The aim of the study is to study the cause-and-effect relationships of the development of intellectual capital as a component of innovative development and its influence on the systemic foundations of transformational processes in the economic space of society.

Presentation of the main material. Today, the only factor whose development has a sufficiently large resource, both in terms of quality, quantity and time, is intellectual capital.

The component of intellectual capital is the intellectual potential (resource), which, in turn, consists of human resources (intellectual power) and intellectual resources (intellectual product). Intellectual potential is a "critical mass" of highly qualified specialists who are able to find and implement the latest technologies and have high moral qualities. An intellectual product in physical terms is a product of creative collective efforts, the result of mental, intellectual labor, intellectual innovation. At the same time, intellectual work is the essential basis for the process of creating an intellectual product and the reproduction of intellectual capital.

The study of the phenomenon of intellectual capital, the study of approaches to improving the management system for the innovative development of an enterprise and building up its innovative potential are substantiated in the scientific works of foreign and domestic scientists. Multivariate methods for solving the problems of innovation management, in particular, the development of innovation capital, are presented in the scientific works of domestic and foreign experts [1;2]. A significant contribution to the creation of the theory of intellectual capital was made by the Nobel Prize winners in economics in 1971 and 1987 S. Kuznets and R. Solow. Theoretical and methodological aspects of the assessment of intellectual capital are reflected in the works of such scientists as V.L. Foreigners, S.M. Ilyashenko, M. Malone, E.N. Seleznev, Yu.S. Shipulin. The substantiation of the innovative model of the country's structural restructuring is reflected in the works of [10]. Questions of the methodology of the evolutionary development of socio-economic systems were studied by [3;4;13], and others. However, despite the rather deep and weighty scientific achievements on these issues, the problem of forming a model of the national economy based on knowledge remains unresolved.

Therefore, the subject field of the conceptual justification for the integrated introduction of innovations, primarily due to the growth of intellectual capital, is a scientific problem, the solution of which is important in theoretical and practical aspects. Intellectual capital is a leading resource in the information society, the



presence and use of which affects the efficiency of the company. It is the basis for future growth [11].

The main purpose of assessing intellectual capital is to ensure the sustainable development of the company. Having at the disposal of information about the value of this, it is possible to form a long-term strategy for the company in a constantly changing environment.

Intellectual capital is of particular importance for a company operating in some high-tech industry. If it has been operating on the market for a long time, has gained a good reputation and has highly qualified specialists in its staff, then intellectual capital will also have high values. Such is the company Vchasno service LLC.

Vchasno service LLC was registered on March 23, 2017. Main activity: data processing, posting information on the website and related activities. Computer programming. Information consultation. Other activities in the field of information technology and computer systems. Internet portal. Provide other information services.

The Internet service was created for the exchange, signing and storage of any legally significant documents (transactions, works, invoices, etc.). It applies to all types of EDS (electronic digital signature) keys. More than 3,000 companies have already registered on the service.

The purpose of the service is to completely eliminate unnecessary mechanical work of the company and get the signed main document. The service will save a lot of paperwork annually, hundreds of hours of work, and save the company money on the actual delivery of documents.

Vremya Service LLC is developing large-scale projects for storing, accessing, and protecting information using public communication channels (Internet) [12].

The composition of Vremya Service LLC includes the following components:

Information and legal services: LIGA platform: Zakon, interactive accounting; Tracking services: ContrAGENT partner verification system; real estate protection SMS-Mayak; system of analysis of judicial decisions Verdictum; Electronic reporting: Report web service; Electronic document management: "On time" service, Deals service, IP-telephony, Phonet virtual PBX; Drawing up contracts: SmartDoc service; Accounting: 1C in the FirstOffice cloud; Office in the cloud: Microsoft Office 365, FirstOffice remote office [7].

Let's estimate dynamics of property and monetary results of activity of the company in tab. 1.

Table 1.

**Dynamics of property and financial results of the company
"Vovremya Servis" LLC**

Indicators	2019 year	2020 year	2021 year	Absolute deviation, (+,-)		Rate of increase, %	
				2020y./ 2019y.	2021y./ 2020y.	2020y./ 2019y.	2021y./ 2020y.
1	2	3	4	5	6	7	8
Gross indicators							
Balance currency, thousand hryvnia	52298	60406	105019	8108	44613	15,5	73,86
Net proceeds from sales, thousand UAH	141961	165269	376304	23308	211035	16,42	127,69
Gross profit (loss), thousand hryvnia	6775	12301	28204	5526	15903	81,56	129,28
Operating profit activities, thousand UAH	-6157	4869	8366	11026	3497	-179,08	71,82
Net profit (loss), thousand hryvnia	-6697	-24387	15271	-17690	39658	264,15	-162,62
Gross profit (loss) per 1 UAH. net revenue (NVR)	0,05	0,07	0,07	0,02	-	40	-
Profit (loss) of operating activities per 1 rub. CHVR	-0,04	0,03	0,02	0,07	-0,01	-175	-33,33
Net profit (loss) per 1 UAH. net proceeds	-0,05	-0,15	0,04	-0,1	0,19	200	-126,67
Net revenue per 1 UAH property value	2,71	2,74	3,58	0,03	0,84	1,11	30,66
Gross profit (loss) in UAH. property value	0,13	0,2	0,27	0,07	0,07	53,85	35
operating profit activities for 1 rub. property value	-0,12	0,08	0,08	0,2	-	-166,67	-
Net profit per 1 UAH property value	-0,13	-0,4	0,15	-0,27	0,55	207,69	-137,5

Thus, for 2019-2021. there is an increase in the balance sheet by 15.5 and 73.86%, an increase in net sales proceeds by 16.42 and 127.69% and a significant increase in gross profit by 81.56 and 129.28%.

But at the same time, due to the presence of significant overhead costs in 2019, the financial result from operating activities is negative in 2019-2021, the company has a net loss, only in 2019 a fairly significant income was received.

The calculated specific indicators show that the gross profit in the sales volume does not exceed 7%; in 2019, the company received damage from operating activities of 4 kopecks. per hryvnia of income, but in 2020-2021 profit was received



- 3 and 2 kopecks. according; net profit per hryvnia of revenue received only in 2021 - 4 kopecks.

Net proceeds are more than 2 times the value of the property, gross profit is 1 UAH. property value tends to grow from 13 to 27 kopecks, profit from operating activities by 1 hryvnia. the value of the property - in 2020 and 2021 is 8 kopecks, and the net profit per hryvnia of the value of the property was received only in 2021 - 15 kopecks. The public structure of property and sources of formation of the company's capital are presented in Table 2.

Table 2.

The structure of property and sources of capital formation of the enterprise LLC "Vremya Service"

Indicators	2019 year	2020 year	2021 year	Absolute deviation, (+,-)		Rate of increase, %	
				2020y./2019y.	2021y./2020y.	2020y./2019y.	2021y./2020y.
The ratio of mobile and immobilized funds	0,17	0,69	1,56	0,52	0,87	305,88	126,09
Property ratio industrial purpose	0,72	0,54	0,3	-0,18	-0,24	-25	-44,44
Wear factor fixed assets, %	43,5	66,96	68,25	23,46	1,29	53,93	1,93
Real value ratio of fixed assets (fitness), %	56,5	33,04	31,75	-23,46	-1,29	-41,52	-3,9
Coefficient stockpiling	0,04	0,02	0,02	-0,02	-	-50	-
Middle period collection, days	0,38	3,98	2,53	3,6	-1,45	947,37	-36,43
Balance debt, thousand hryvnia - total	-6761	1701	14589	8462	12888	-125,16	757,67
- for goods, work, services	-4565	-1009	-4018	3556	-3009	-77,9	298,22
- according to calculations	-2196	2710	18607	4906	15897	-223,41	586,61
Share of own funds for funding	-0,31	-0,47	-0,13	-0,16	0,34	51,61	-72,34
Share of retained earnings in funding	-0,36	-0,66	-0,24	-0,3	0,42	83,33	-63,64
Financial leverage	-4,19	-3,11	-8,85	1,08	-5,74	-25,78	184,57

Consequently, the value of property is gradually growing, due to the increase in both current and non-current assets. In the structure of total assets in 2019-2020 non-current assets have a large share, in 2021 - current assets. The share of industrial

property is gradually decreasing, which indicates an increase in the share of other assets, which means that the enterprise is moving to a “light” asset structure.

In the structure of non-current assets, there is an increase in deferred tax assets, while at the same time, the residual value of fixed assets and intangible assets, as well as capital investments, is decreasing. Fixed assets are very worn out, which follows from the value of the wear factor of more than 50%, whereby the wear increases and the suitability decreases. The value of current assets increases, but this is due to the growth of accounts receivable, which is negative.

The stocks of the enterprise do not change significantly and consist of production stocks and goods that occupy a significant share. The accumulation coefficient is low, which is associated with the type of activity of the enterprise. A significant increase in receivables is negative, which indicates the withdrawal of funds from the company's turnover. Basically, accounts receivable are growing due to a significant amount of prepayments made - settlements on advances issued. Due to the negative value of equity capital, it can be argued that the company is fully financed by borrowed capital, which indicates an unstable structure of asset financing sources. In the structure of loan capital, long-term liabilities have an insignificant share, and current settlement liabilities prevail. Let's estimate the level of liquidity of the enterprise according to the main indicators presented in Table. 3.

Table 3.

The level of liquidity of the enterprise LLC "Vremya Service" by the main indicators[15].

Indicators	2019 year	2020 year	2021 year	Absolute deviation, (+,-)		Rate of increase, %	
				2020y./2019y.	2021y./2020y.	2020y./2019y.	2021y./2020y.
Coefficient absolute liquidity	0,013	0,012	0,007	-0,001	-0,005	-7,69	-41,67
Fast liquidity	0,04	0,135	0,4	0,095	0,265	237,5	196,3
General coefficient liquidity	0,12	0,29	0,54	0,17	0,25	141,67	86,21
Own negotiable capital (VOK)	-54548	-61123	-54423	-6575	6700	12,05	-10,96
net negotiable capital (CHOK)	-54548	-61123	-54423	-6575	6700	12,05	-10,96
Coefficient. flexibility of own capital	3,33	2,13	4,07	-1,2	1,94	-36,04	91,08
Coefficient FOC maneuverability	3,33	2,13	4,07	-1,2	1,94	-36,04	91,08

The absolute liquidity ratio has an optimal value of 0.2-0.25, which has not been observed even once in 3 years and indicates the insufficiency of funds and



current financial investments to cover urgent obligations. The quick liquidity ratio also does not reach the normative value of 0.7-0.8, which indicates the impossibility of repaying medium-term obligations. The overall liquidity ratio also does not reach the optimal value of 1-2, which indicates the impossibility of covering current liabilities with current assets. Own working capital and net working capital (in most textbooks the figures are identical) are below 0, which indicates an inefficient asset structure. The value of the maneuverability coefficient more than 0 is due to the fact that the negative values of the indicators were correlated, therefore, the positive value of the coefficient cannot be considered a normal phenomenon.

Let's evaluate the level of financial stability of the enterprise according to the main indicators of the capital structure (Table 4.)

Table 4.

The level of financial stability of the enterprise "Vremya Service" LLC according to the main indicators of the capital structure

Indicators	2019 year	2020 year	2021 year	Absolute deviation, (+,-)		Rate of increase, %	
				2020y./2019y.	2021y./2020y.	2020y./2019y.	2021y./2020y.
Autonomy coefficient	-0,31	-0,47	-0,13	-0,16	0,34	51,61	-72,34
Coefficient finance	1,31	1,47	1,13	0,16	-0,34	12,21	-23,13
Coefficient financial strength	-0,19	-0,42	-0,13	-0,23	0,29	121,05	-69,05
Coefficient investment	-0,37	-0,8	-0,33	-0,43	0,47	116,22	-58,75
Part of WOK in capital structure	-1,04	-1,01	-0,52	0,03	0,49	-2,88	-48,51
Loan share WB debt	0,16	0,15	0,3	-0,01	0,15	-6,25	100
Coefficient stock availability: - own working capital capital	-11,69	-4,99	-4,32	6,7	0,67	-57,31	-13,43
- pure reversible capital (CHOK)	-11,69	-4,99	-4,32	6,7	0,67	-57,31	-13,43
- PSC and short-term loans	-11,69	-4,99	-4,32	6,7	0,67	-57,31	-13,43

Thus, from the calculations performed, we see that the financial autonomy ratio is not only not more than the normative value of 0.5, but in general due to the presence of a high retained loss below 0, respectively, and the financing ratio is greater than 1. The financial stability ratio shows that even due to long-term commitments to improve the situation fails. The investment ratio, showing the ratio of equity and non-current assets, is also below 0, as is the share of own working capital in the capital structure. There is an increase in the share of accounts payable in the balance sheet, which can be considered a negative change. Equity, net working capital and short-term credit ratios are below 0 due to the negative value of own working capital.

So, the company Vremya Service LLC is financially unstable and we can talk about its crisis financial stability and opportunities bankruptcy. Correction of the situation lies only in the growth of retained earnings due to the growth of net profit [9].

Let's analyze the level of efficiency of the enterprise according to the main indicators of profitability, presented in table 5.

Table 5.

The level of efficiency of the enterprise LLC "Vremya Service" in terms of the main indicators of profitability

Indicators	2019 year	2020 year	2021 year	Absolute deviation, (+,-)		Rate of increase, %	
				2020y./ 2019y.	2021y./ 2020y.	2020y./ 2019y.	2021 y./ 2020y.
<i>Efficiency of property and capital (based on net profit)</i>							
Profitability property	-12,81	-40,37	14,54	-27,56	54,91	215,14	-136,02
Payback period property, years	-	-	6,88	-	6,88	-	-
Profitability equity	244,6	85,12	-114,13	-159,48	-199,25	-65,2	-234,08
Profitability current assets	-90,13	-99,19	23,87	-9,06	123,06	10,05	-124,06
Profitability non-current assets	-14,93	-68,08	37,21	-53,15	105,29	355,99	-154,66
<i>Operational efficiency</i>							
Profitability products at cost	-4,95	-15,94	4,39	-10,99	20,33	222,02	-127,54
Profitability products by revenue	-4,72	-14,76	4,05	-10,04	18,81	212,71	-127,44
Profitability operating activities (by income or revenue)	-4,7	-14,15	4,03	-9,45	18,18	201,06	-128,48
Profitability ordinary activities (by income or revenue)	-4,69	-14,14	4,01	-9,45	18,15	201,49	-128,36
General profitability	-33,83	-98,97	43,78	-65,14	142,75	192,55	-144,24
General return on operating costs	-35,18	-99,16	44,78	-63,98	143,94	181,86	-145,16
Overall profitability businesses by income	-36,08	-99,16	45,87	-63,08	145,03	174,83	-146,26
The overall profitability of the enterprise in terms of revenue (profitability sales)	-4,72	-14,76	4,39	-10,04	19,15	212,71	-129,74

Thus, due to the presence of a net loss, profitability indicators in 2019 and 2020 are below 0, only in 2021 the company makes a profit. Therefore, in general, the enterprise does not work efficiently enough.

After analyzing the goods and services that affect Vremya Service LLC, we will make calculations of the innovative activity of the organization.

An analysis of innovation activity was carried out in the organization (Table 6), its information base was given: reports on corporate innovation activity; research of corporate technological innovations.

Table 6.

Indicators of corporate innovation activity of Vremya Service LLC [16].

Indicators	Strategies	Indicators
Coefficient of providing intellectual property	0,15 – leader strategy 0.05 - follower strategy	$4747717,32/36738289,02 = 0,13$
Personnel ratio, employed in R&D	0,25 – leader strategy 0.15 - follower strategy	$17/95 = 0,18$
R&D ownership ratio	0,30 – leader strategy 0.20 - follower strategy	$822078,67/2243672,85 = 0,36$
Absorption rate new technology	0,40 – leader strategy 0.30 - follower's strategy	$2318983,57/6814755,45 = 0,34$
New product introduction rate	0,50 – leader strategy 0.40 - follower strategy	$50211690/ 98845342,41 = 0,51$

After analyzing the activity indicators of Vremya Service LLC, we observe certain indicators of support for the leader's strategy: the coefficient of intellectual property provision 0.13, the coefficient of ownership intended for R&D 0.36 and the coefficient of introduction of new products 0.51.

R&D personnel ratio and new technology adoption rate are directed towards the follower strategy.

At the enterprise, the state of innovation potential is satisfactory, the enterprise has sufficiently powerful human and intellectual resources.

Companies should solve the problems of increasing logistics and financial resources and focus on improving the organizational components of information resources and innovation capabilities.

For a more accurate explanation of the state of innovation and development of enterprises, it is recommended to conduct a SWOT analysis of innovation activity (Table 8).

Table 8

Strategic Development Alternatives

matrix field SWOT	The strategic choice is based on the definition of a paired combination of strengths and weaknesses of the corporation and opportunities and threats in the external environment	Points grade
SiM	1. Expansion of the range of goods, which can be compared in quality with the main competitors, but at a lower price.	4
	2. With permanent surveillance of the market, it becomes possible to monitor changes in competitors	6
SLM	1. Attraction of investments is necessary direct to the development and implementation of new projects	5
PPE	1. Carrying out a contractual market policy that will ensure the avoidance of unforeseen expenses	4
SLZ	1. It is advisable to direct the service development strategy to the needs of the company's customers	5

After the analysis, we can say that the company is still striving to maintain a leading position among domestic manufacturers, and the development of an innovation policy should increase the share of products produced using innovative technologies in other price segments [14].

Depending on the tasks of ensuring the functioning of intellectual capital at the state level, the tasks of organization, regulation, control, motivation, planning and financing are formed at all subsequent levels. That is, the state exerts legislative influence on regions, enterprises and institutions. Its main task in this direction is to create a business climate conducive to the development of the private sector in the field of innovation and increase the competitiveness of products. At the regional level, there is a distribution of investments allocated by the state for R&D, the provision of subsidies or benefits to enterprises to stimulate them to innovate. Enterprises, in turn, motivate their employees to creative work; management and control are carried out in accordance with the overall innovation strategy of the company. The productive activity of firms in this area has a positive effect on the economic performance of the country, determines its place in international relations. Such a system will help strengthen the competitive position in international markets, increase national wealth, increase the attractiveness of the economy for foreign investors, and subsequently, one can expect an increase in the quality of life and income of the population.

Conclusions. Sustainable competitive advantages and increasing the value of an enterprise in the modern world are primarily determined by the available intellectual capital. However, not only the formation of intellectual capital as a guarantee of market stability is the primary task of the enterprise, but also its management, since intellectual capital is the basis for creating added value. Enterprises that use intellectual capital as the leading factor of production follow the basic principles of successful management of it, and also develop methods for identifying the available intellectual capital, planning its impact on all areas of activity, direct management and reporting.

Intellectual capital and intellectual potential are the most important characteristics of any innovative enterprise. However, these concepts cannot be identified. Intellectual potential, unlike intellectual capital, cannot be a commodity in the market of production resources and cannot be alienated from the organization that produced it. At the same time, the efficiency of using the intellectual capital of an enterprise and achieving significant competitive advantages on this basis depends on the level of its intellectual potential.

In many companies, intellectual capital is the most valuable resource. Such positioning of intangible assets within the resource hierarchy of a certain organization should attract scientists to a more active and effective study of methods for assessing intellectual capital. It is very important, according to many managers,



to invest in highly effective strategies for developing the company's personnel. Therefore, perhaps, one should understand intellectual capital as skills that are the property of an organization that explores and capitalizes ideas (technological, organizational, productive, etc.) in order to increase the value of the company as a whole.

The expected results of the introduction of the intellectual capital management system are the creation of the necessary information and analytical base for solving practical issues of the strategic development of the enterprise. The activation of scientific research in the direction of developing an organizational mechanism for monitoring intellectual capital is one of the key tasks, the solution of which requires the creation of a methodology for the strategic management of the intellectual capital of a modern enterprise. In order to improve the efficiency of domestic enterprises, it is necessary to activate the permanent managerial influence, which will be based on an innovative basis and factors in the formation of intellectual capital.

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