

KNOW-HOW AS THE OBJECT IN ACCOUNTING

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In the article, it is determined the essence of the object characteristics of know-how as a part of intangible assets according to the regulatory and legal provision of accounting and allocated characteristic features of the researched assets identification. The driving forces of the development of Science and Technology in the world are the object of intellectual property, which needs effective remedies. The guarantee of their legal protection is a state certificate. However, an object as "know-how", essentially, provides saving secret appropriate information. There is no consensus on the definition of "know-how" and its place system of intellectual property today. The list of necessary primary documents for the accounting of know-how as intangible assets is provided.

For the first time, the definition of "know-how" was introduced in the Law of Ukraine "On Investment Activity". However, the existence of a legal definition of this meaning did not make clarity in a relationship, which was occurred in using and protection of rights of "know-how". Such uncertainty at the legislative level provoked scientific

debate. The topical issue of intellectual property science was to determine the place of "know-how" among the other objects of intellectual property. In accounting, know-how is reflected similarly to human intellectual property.

The problematic aspects of valuation of intangible assets are investigated. Under know-how as a part of Intellectual Property, one understands that it is knowledge and an experience of scientific, technical, industrial, and other characters, which practically are applied at the enterprise. The using of know-how by a company or organization often provides competitive advantages and commercial benefits.

The methods of legal protection of such objects are allocated. Transfer of object is based on concluding license contracts. Know-how is often compared to trademarks, patents, and copyright. Also, under the know-how, one understands the secret, not patented technological knowledge and processes, experience, including methods needed to produce certain products, scientific research, and development.