

ECONOMY AND OPERATION OF NATIONAL ECONOMY

FINANCIAL ASSURANCE FOR EDUCATION, SCIENCE AND DEVELOPMENT OF INTELLECTUAL CAPITAL OF SOCIETY

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The article analyzes the state of financial assurance for education, science and development of intellectual capital of Ukrainian society, compared with the state of financing in other countries. Also, theoretical approaches to financial assurance, evaluation and tools for the development of intellectual capital are systematized. The article is important in the context of Ukraine's European integration, since European states and enterprises more importantly finance the formation and development of intellectual capital.

Intellectual capital is a complex, multidimensional phenomenon. Its various dimensions, aspects are studied by various disciplines. For financial theory, intellectual capital is the result of the capitalization of knowledge, the result of their conversion into production costs. From other assets of production it is distinguished by the fact that intellectual capital, on the condition of his carrier's desire or interest, is capable of self-renewal, self-development and self-improvement.

The issue of strategic management of intellectual capital of an enterprise, its influ-

ence on corporate culture, reflection of intellectual capital in intangible assets, motivation of development of intellectual capital of the enterprise is insufficiently investigated. The purpose of this article is to analyze the state of financial assurance of education, science and development of intellectual capital in Ukraine, as compared to the state of financial assurance in other countries.

The conclusion of the article is that today the effective development of the national economy is ensured by the proper financial support of the development of education, science and intellectual capital, the fundamentals of which sources of funding can be both classical financial resources and alternatives. Therefore, special attention should be paid to effective sources of funding for education, science and intellectual capital of Ukraine. Further research should be directed to a more in-depth study of the state and problems of financial support for the development of education, science and intellectual capital. In addition, it is necessary to study the possibility of using foreign experience in order to improve the situation in Ukraine.