

PROBLEM ASPECTS OF INTANGIBLE ASSETS

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The article discusses the importance of the objective of formalized information about intangible assets in enterprise management. disclosed the contents and the economic nature of intangible assets as an object of accounting and financial reporting system. identified problems related to the assessment, as well as ways to solve them.

In the current economic conditions determining factor in the stable functioning of the enterprise, the growth of its market value and strengthen the financial and economic position in the capital and investment markets are intangible economic resources. Effective formation of intangible assets is a modern enterprise as an important component of shareholders' equity is a prerequisite for the implementation of its development strategy, the formation of investment attractiveness and provide competitive advantages in the industry markets. However, there are a number of problems related to the accounting for intangible assets arising from the imperfection of the legislation, incomplete coverage of accounting methods and the like in Ukraine.

Definition of an asset and, accordingly, taking into account the object stated in IFRS, requires compliance with certain criteria for the formalization of the capitalization of the object – the presence of control, identifiability (possibility of objective valuation), to ensure the future economic benefits. The problem of objective evaluation of intangible assets, serves the basis for the recognition of their object of accounting, it is necessary in the first place.

By today's balance sheet position "Intangible Assets", which combines the diverse accounting objects from the point of view of the generally accepted view, it is very strange and specific to different countries. In many cases, it is a reasoned conclusion that a full accounting of intangible assets will smooth out the differences in the methods of accounting for goodwill in the different countries and to improve the transparency of reporting.

One of the problems is that the law is strong enough limits intangible assets due to the fact that the costs for the creation of many intangible assets requires as an expense of the reporting period.

Capitalization of costs on the formation of a variety of objects of intangible assets (research and development), formal recognition of its productive force in the capital of the economic entity – one of the most important tasks of modern standards of accounting and reporting. In this case, there was no complete and unambiguous definition of the criteria on which the object is recognized as an intangible asset.

Accounting for intangible assets has a number of problematic aspects which relate to the definition and classification of intangible assets, low carrying value of intangible assets compared to the market value, not the account in the balance of the company's unique intangible assets. It is on these issues need to pay attention at improving the legislative framework for the regulation of intangible assets.