

Analysis of the management of intangible assets in the formation of a patent portfolio

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The article proves that the main factors of the formation of the patent portfolio of intangible assets of innovation-oriented enterprises are: introduction of innovative production and management technologies; dynamics of moral aging of intangible assets; providing competitive advantages in the domestic and foreign markets. Was described that patent analysis as a modern tool for studying the main operational activity of an innovative-oriented enterprise enables to solve technical, legal and conjuncture problems associated with the development or promotion of products, which contains scientific and technological achievements. It is substantiated patent analysis as a modern tool for research of the main operational activity of an innovative enterprise enables to solve technical, legal and conjuncture problems associated with the development or promotion of products, which contains scientific and technological achievements.

It has been established that since all expenses of an enterprise in acquiring or creating intangible assets included in their initial value are accumulated in the account 15 "Capital investment", it is possible to base the analytical provision of effective management of intangible assets of

innovation-oriented enterprises on the modern theory of portfolios investment.

For efficient management of intangible assets of innovation-oriented enterprises, it is suggested to apply portfolio analysis, selecting the patent portfolio as the object of analysis. In this approach, the goal of managing a patent portfolio is defined in the context of optimizing (diversifying) the structure of intangible assets by types of intellectual property rights protection in order to maximize portfolio return and minimize the risk of impairment of types of intangible assets included in the patent portfolio.

The definition of portfolio analysis of intangible assets of innovative-oriented enterprises is proposed as a tool by which the management of an enterprise identifies and assesses the usefulness of intangible assets for the purpose of capital investment in the most profitable or promising objects of intellectual property rights or reduction of capital investments in ineffective the objects. At the same time, the patent protection of rights of use intangible assets in the conditions of market competition and competitiveness created as a result of the introduction of product innovations in each of the markets are evaluated.