

METHODOLOGICAL TOOLS ASSESS THE INTELLECTUAL CAPITAL OF INNOVATIVE COMPANY DEVELOPMENT

Kovtunenko Y.V.

Candidate of Economic Sciences,
Associate Professor of Department of Accounting, Analysis and Audit
Odessa National Polytechnic University

Kavierina S.Y.

Student
Odessa National Polytechnic University

The article devoted to research practical issues concerning methodological tools assess innovative intellectual capital of the enterprise.

The relevance of this article is that the present conditions of economic processes in enterprises gain a new look, changing their management, intellectualization is the main direction in which a significant factor in favor of intellectual capital. Now, efficiency, and system status contained in the company on the management of intellectual capital determines the competitive position and prospects of the company, also thanks to the well-established system of enterprise intellectual capital is able to respond to the current market situation. Therefore, it is important to correctly assess the value of intellectual capital; it will help most effectively develop the basic principles of managing them.

In the article the essence of the concepts of «intellectual capital» is defined. The most successful definition of «intellectual capital» referred to Chukhno A.A. is revealed. He presents it through the capital, rather than to represent it through

the structure, as did other authors. Also the essence of the concepts of «intellectual capacity», the evolution of the structure of intellectual capital, held for years. Five steps that should follow in the strategy development of intellectual capital are highlighted, the fourth of which is valuation of intellectual capital. The basic approaches to assess the intellectual capital of the company were researched. It is found that today's environment, the traditional teaching tools that are based on accounting principles does not meet today's requirements. It is not possible to undertake a comprehensive and reliable estimate using the following methods most market capitalization determine the effect of the use of components, matrix methods.

So that there is no single scientifically based methodology for valuation of intellectual capital there, and all available methods of measuring intellectual capital are not perfect. Therefore, we believe that the following research in this area should be aimed precisely at improving methodic evaluation of intellectual capital, because