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INCLUSION OF INTELLECTUAL PROPERTY TO THE ECONOMIC TURNOVER OF COMPANIES

Abstract. The results of intellectual activity, being personalized in the form of intellectual property, have specific properties that provide clear competitive advantages to the economy of any level of the organization. In modern society, the results of human intellectual activity are the direct productive force, along with the traditional factors of production-land, labor and capital. The creation, dissemination and use of innovations, increasing the role and scale of intellectual property development are the main factors in the formation of an innovative economy. Intellectual property affects the competitiveness of the sphere of activity, the region, the country, and also determines the speed of emergence of new products and technologies. Intellectual property may be included in the intangible assets of organizations. Intellectual property obtained under a contract or license and rights to it as part of intangible assets shall transfer its value (through depreciation) to the cost of products (works, services) in accordance with the norms of depreciation and useful life.

Keywords: intellectual property, results of intellectual activity, intangible assets, management of intangible assets.

Introduction

Management of Intellectual property, like any other property, involves its commercialization and capitalization. Capitalization of intellectual property (IPO) is related to the accounting, evaluation and inclusion of intellectual property in the value of enterprises as its intangible assets. Today, the issues of intangible assets management are becoming quite relevant. The concept of "intangible assets" is applied in the accounting system in relation to intellectual property and business reputation in accordance with the conditions established at the legislative level, while the concept of "intellectual property" is used in the presence of rights to the results of intellectual activity.

Methodology

However, the concept of Intangible assets is extremely blurry, often have problems allocating them in a separate registration category of such assets, in this regard, it should be noted that the main criteria that distinguish intangible assets are: 1 the lack of material and physical form; 2, the existence of a high probability of obtaining income from the use of this resource; 3 the presence of legally substantiated use rights of an asset and possession, belonging to the organization; 4 estimated value; 5 the prospects for long-term use of the asset. In International financial reporting standard (IAS) 38 (IAS 38) identified the following requirements on the basis of which for accounting it is possible to allocate intangible assets to a separate category: 1 the ability of an object to bring profit to the organization (profitability, intangible assets must be distinguished from the rest of the means of production); 2 NMA must be a product of production; 3 legal proof of ownership of the asset; 4 required no form of the object.

Таблица 1 – Main types of intangible assets

Intangible assets		
Goodwill	Personal assets	separable assets
company reputation, management methods, customer base, trained staff	the reputation of the workers and the owners of the personal qualities of the employees and owners, skilled workers and owners	brand names (trademarks), patents, secret methods of technology, copyrights, licenses, know-how

Intangible asset management is a decision-making process for the creation and introduction of intangible assets into commercial circulation in the conditions of market competition in order to obtain maximum profit [1]. In turn, market competition is understood as the struggle of firms for a limited amount of effective consumer demand, conducted by them in the available market segments [3].

There are several stages in the management of intangible assets, among which the initial preparatory stage is the inventory of intangible assets.

At this stage of management of intangible assets, in which the identification of internal intellectual resources of the enterprise, it is important to identify three positions: inventory, statement on the balance sheet and legal regulation of internal conditions for the creation and use of intangible assets in the enterprise «1». Further, in the second stage, the importance of the study of the external competitive environment, as a result of which systematized information about competing firms, information about their products, as well as information about the needs of the market. At this stage, the entire Arsenal of search methods (patent research, brand research, determination of the scientific and technical level of products, marketing research, etc.) should be in demand. Then, at the third stage of management of the NMA to make a decision in the use of intangible assets on the system of competitive strategies «2», developed by doctor of economic Sciences Professor Yudanov A. Yu., choose the direction and implement specific actions of the competitive strategy.

Таблица 2 –Types of competitive strategies

Types of competitive strategies [1, p. 82]				
Type of strategy	the Commutators ("mouse")	Patients ("foxes")	Violents ("lions," elephants "hippos")	Explorers ("swallows")
Production profile	Universal small	Specialized	Mass	Experimental
Company size	Small	Large medium, small	Large	Medium, small
The stability of the company	Low	High	High	Low
R & d spending	Low	Medium	High	High
The power factor is in the competition	Flexibility, multiplicity	Adaptability to a special market	High performance	Ahead of the curve in innovation

In the framework of the chosen strategy of competitive behavior at the fourth stage should be shown entrepreneurship and initiative coming from the managers of a particular enterprise. If a violent strategy is defined, large-scale R & d is needed to continuously create a large number of improving innovations that are quickly implemented in products. If the firm has followed the path of the patent, then the choice of a specialized niche is inevitable, which will require smaller-scale, but more specialized, narrowly focused developments, which will also have, basically, improving, adaptive nature. As for violently and patience strategy characterized by a desire to ensure that the patent monopoly on the created improvement. Enterprise-commutators are most in need of the means of individualization. Such firms are characterized by the desire to ensure a patent monopoly at the level of trademarks, trade names, appellations of origin. If the company claims to be an Explorer, then when creating a fundamentally new product, the question of financing will be especially acute.

Таблица 3 – The main stages of intangible assets management

The main stages of intangible assets management [3]
1. Preparatory stage Creation of the register of the revealed intellectual resources, (legal, technical, economic data on each object of intellectual property). Reflection of the identified intellectual resources in the balance sheet of the enterprise as intangible assets. Creation of an internal legal mechanism for the creation and use of intangible assets in the enterprise.
2. Research of external competitive environment Identification of firms-competitors. Search for comprehensive information about products manufactured by competitors. Research of needs of consumers Search of infringers of patent rights
3. Determination of the type of competitive strategy and development of specific management decisions Choosing the type of competitive strategy determining the thematic focus and depth of R D ensuring patent protection
4. The operational phase (implementation of the decisions taken) Use of intellectual property (implementation) conducting transactions with IP (sale, pledge, etc.) Formulation of inventive tasks Prosecution of violators

Described in the publication [1] the main stages of management of intangible assets (IA), according to the author, are a universal algorithm for creating a management system of IA [2], since they are reflected in practice in the process of legal protection, evaluation and inventory of intellectual property belonging to different participants of commercial turnover: private, state-owned enterprises, as well as individual authors.

Results of a research

It should be noted that the main funds invested in innovation in developed countries, about 90 % is the own funds of large corporations. Most of the pioneering solutions that increase the flexibility of the innovation process are implemented by small innovative businesses that develop on the basis of grants and loans. In Kazakhstan, there is no such business culture, the interests of profit at minimum costs prevail over long-term innovative interests.

In overcoming financial problems and the existing market demand for intellectual property (IP), its commercialization is not progressing. Enterprises mainly develop along the following chain: "investment-production of products based on the developed technology". If we talk about innovation policy in the country, we should talk about the commercialization of intellectual product, in fact, about the commercialization of property rights to the result of intellectual activity [4]. In the context of globalization, intellectual capital is updated at a progressive pace. Its internationalization leads to an increase in the number of diversified scientific and industrial, communication, transport and trade companies, as well as banks that operate not only in the country but also abroad. The competitive advantage of international corporations is enhanced, which is built with the active use and import of intellectual capital, wherever it is formed. Unlike a traditional firm, the essence of which is changing, the share of tangible assets in the structure of assets of a modern company decreases. For example, the ratio of tangible and intangible assets is IBM-20 % to 80 %, Coca Cola-5 to 95.

Today, according to international statistics, the share of Kazakhstan's high-tech products in the world market is almost zero, and, as is known, this share is a generalizing indicator of the effectiveness of scientific, technical and innovative activities. Compared with Kazakhstan, the share of the European Union.

Technical and economic development in the world is based on new and competitive products. The successful functioning of the enterprise in the modern economy is based on the creation and implementation of innovations through the intellectualization of the production process. Therefore, the main factor in increasing the competitive potential and forming a competitive strategy is intellectual property, which ensures the effective functioning of economic systems with intensive development and improvement of the quality level of production.

Conclusions

Intellectual property as a formalized result of intellectual activity is one of the leading and main competitive advantages of modern organizations that aim at stable development and strengthening of market positions by increasing their competitiveness. The presence of intellectual property is a unique competitive advantage, as its effective use contributes to the innovative development of the enterprise. In countries in the world market of high-tech products is 35%, the US – 25 %, Japan – 11 %, Singapore – 7 %, South Korea – 4%, China – 2%, the backlog is more than 100 times due to the high proportion of unused patents for technologies with market value.

The ability of the enterprise to intensify the formation and use of the results of intellectual activity is confirmed by the dynamic development of the international intellectual property market. The accumulated world experience shows that there is a direct relationship between the availability and efficiency of intellectual property and the growth of competitive advantages. Intellectual property as a result of continuous creation and attraction of knowledge, updating of a portfolio of innovations creates innovative technologies, products, services, entering new markets, application of new organizational and administrative methods and decisions defines competitive advantages of the enterprise expressed in emergence of new exclusive rights to objects of intellectual property, monopolization of the market, and also emergence of absolutely new competitive advantages [6].

The use of intellectual property at the stage of creation of the enterprise allows, first, to form a sizeable authorized capital or to carry out a review of its structure during operation, and, secondly, to

attract additional financial resources from internal and external markets through the issue of securities of the company by increasing its intangible assets. In the current environment, the firm is seen as a community focused on human resources, knowledge and information generated by them, permeated with elements of creativity [7]. The system of relations at the intra-corporate and inter-corporate level is also being transformed, the flexibility of organizational and management systems is growing, the dependence of personnel on the company's management is decreasing, special attention is paid to the intellectual potential of employees [5]. The formation of new competitive advantages of firms is subject to the combination of high intellectual potential and modern technological standards. Against the background of globalization of the economy and unification of consumer needs, firms are actively involved in integration processes and combine intellectual resources for the development of promising markets. International companies maintain stable competitive advantages due to the possession of key competencies, the ability to generate ideas and quickly bring them to industrial development [5].

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ЗИЯТКЕРЛІК МЕНШІК ОБЪЕКТІЛЕРІН КӘСІПОРЫНДАРДЫҢ ШАРУАШЫЛЫҚ АЙНАЛЫМЫНА ЕНГІЗУ

Аннотация. Зияткерлік меншік түрінде дараландырылған интеллектуалдық қызметтің нәтижелері кез келген деңгейдегі ұйым экономикасы үшін айқын бәсекелестік артықшылықтар беретін нақты қасиеттерге ие. Қазіргі қоғамда адамның интеллектуалдық қызметінің нәтижелері – өндірістің дәстүрлі факторлары ғана емес, тікелей өндіріс күшінің өзі: жер, еңбек және капитал. Инновацияны құру, тарату және қолдану, зияткерлік меншіктің рөлі мен масштабын арттыру – инновациялық экономиканы қалыптастырудың негізгі факторлары. Зияткерлік меншік қызмет саласының, аймақтың, елдің бәсекеге қабілеттілігіне әсер етеді, сонымен қатар жаңа өнімдер мен технологиялардың пайда болу қарқынын анықтайды. Зияткерлік меншік ұйымдардың материалдық емес активтеріне енгізілуі мүмкін. Келісімшарт немесе лицензия бойынша алынған зияткерлік меншік және оған материалдық емес активтердің құрамындағы құқықтар, амортизация мен пайдалы өмір сүру стандарттарына сәйкес, оның құнын (амортизация арқылы) өнімнің өзіндік құнына аударады.

Зияткерлік меншікті басқару, кез келген басқа меншік сияқты, оны коммерцияландыру мен капиталдандыруды көздейді. Зияткерлік меншікті капиталдандыру (IPO) зияткерлік меншікті есепке алумен, бағалаумен және кәсіпорынның құнына оның материалдық емес активтері ретінде енгізумен байланысты. Бүгінде материалдық емес активтерді басқару мәселелері өзекті болып отыр. «Материалдық емес активтер» ұғымы заңнамалық деңгейде белгіленген шарттарға сәйкес, зияткерлік меншікке және іскерлік беделге қатысты есеп жүйесінде қолданылады, ал «зияткерлік меншік» ұғымы зияткерлік қызмет нәтижелеріне құқықтар болған кезде қолданылады.

Алайда материалдық емес активтер ұғымы өте аз, көбінесе оларды осындай активтерді тіркеудің жеке санатына бөлу проблемасы туындайды, осыған байланысты материалдық емес активтерді ажырататын негізгі өлшемдер: материалдық және физикалық форманың болмауы; осы ресурсты пайдаланудан түсетін кірістің жоғары ықтималдылығының болуы; ұйымға тиесілі активті және меншікті пайдалануға заңды негізделген құқықтардың болуы; сметалық құны; активті ұзақ мерзімді пайдалану перспективалары. Қаржылық есептіліктің халықаралық стандарты (38 IAS) келесі талаптарды анықтайды: олардың негізінде материалдық емес активтерді есепке алу мақсатында жеке санатқа бөлуге болады.

Түйін сөздер: зияткерлік меншік, зияткерлік қызмет нәтижелері, материалдық емес активтер, материалдық емес активтерді басқару.

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ВНЕДРЕНИЕ ОБЪЕКТОВ ИНТЕЛЛЕКТУАЛЬНОЙ СОБСТВЕННОСТИ В ХОЗЯЙСТВЕННЫЙ ОБОРОТ ПРЕДПРИЯТИЙ

Аннотация. Результаты интеллектуальной деятельности, будучи персонифицированными в форме интеллектуальной собственности, обладают специфическими свойствами, обеспечивающими явные конкурентные преимущества для экономики любого уровня организации. В современном обществе результаты

интеллектуальной деятельности человека являются непосредственной производительной силой наряду с традиционными факторами производства: землей, трудом и капиталом. Создание, распространение и использование инноваций, повышение роли и масштабов развития интеллектуальной собственности являются основными факторами формирования инновационной экономики. Интеллектуальная собственность влияет на конкурентоспособность сферы деятельности, региона, страны, а также определяет скорость появления новых продуктов и технологий. Интеллектуальная собственность может быть включена в состав нематериальных активов организаций. Интеллектуальная собственность, полученная по договору или лицензии, и права на нее в составе нематериальных активов переводят ее стоимость (через амортизацию) в себестоимость продукции (работ, услуг) в соответствии с нормами амортизации и срока полезного использования.

Управление интеллектуальной собственностью, как и любой другой собственностью, предполагает ее коммерциализацию и капитализацию. Капитализация интеллектуальной собственности (ИПО) связана с учетом, оценкой и включением интеллектуальной собственности в стоимость предприятия в качестве его нематериальных активов. Сегодня вопросы управления нематериальными активами становятся достаточно актуальными. Понятие "нематериальные активы" применяется в системе бухгалтерского учета применительно к интеллектуальной собственности и деловой репутации в соответствии с условиями, установленными на законодательном уровне, в то время как понятие "интеллектуальная собственность" используется при наличии прав на результаты интеллектуальной деятельности.

Однако понятие нематериальных активов крайне размыто, часто возникают проблемы выделения их в отдельную категорию регистрации таких активов, в связи с этим следует отметить, что основными критериями, отличающими нематериальные активы, являются: отсутствие материальной и физической формы; наличие высокой вероятности получения дохода от использования данного ресурса; наличие юридически обоснованных прав пользования активом и владения, принадлежащих организации; оценочная стоимость; перспективы долгосрочного использования актива. В Международном стандарте финансовой отчетности (МСФО) 38 (IAS 38) определены следующие требования, на основании которых для целей бухгалтерского учета можно выделить нематериальные активы в отдельную категорию.

Ключевые слова: интеллектуальная собственность, результаты интеллектуальной деятельности, нематериальные активы, управление нематериальными активами.

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