

EVALUATION OF INTELLECTUAL PROPERTY FOR ACCOUNTING PURPOSES

Objects of intellectual property plays an increasingly important role in the management of domestic enterprises which actively embody the commercialization process in practice. Today more and more companies are beginning to get profits from the use of the intangible component of their resources. But, still remains relevant issues for evaluating of intellectual property, given their characteristics (immateriality, the capacity for replication, limited use, property to moral depreciation, etc.).

The aim of these is research of features of evaluation of intellectual property objects in the process of commercialization for the purposes of accounting.

The question of evaluation in accounting is very popular among the scientific community.

Thus, Butynets F., Shvets V., Welsh Glen A., Malyuga N., Bilukha T., Marenych T. in process of examining term "evaluation", emphasize that it is the methodological toolkit of economic value terms of facts, events and processes.

In the research of scientist Yatsunsk O. concerning of nature of evaluation as part of the method of accounting grouped approaches to defining the essence of assessment by allocating:

- an additive that involves consideration of evaluation as part of the accounting method;
- positivist, a goal laid to ensure the usefulness of accounting information for its users, that the utility of the assets and the present value of future evaluation;
- object-subject (for the purpose of evaluation taken interest in the subject, which it carries);
- three-dimensional - consider evaluation of three perspectives: science, practice and discipline, emphasizes the inappropriateness review evaluation only on one side;
- an approach to which is based on circulation of capital (the aim is to determine significant capital and its increment (decrease) for the reporting period as profit or loss);
- dynamic, in which the measurement assumes streamlining value of accounting by calculating the value of each object (current account) and the totality of objects (reporting) under the direct influence of the time factor.

At the same time, Tychuk T. considers evaluation as part of the method of accounting in various stages of accounting process, thereby adheres to approach by the processes. We agree with this position, however, at research of evaluation as part of the method of accounting of intellectual property and, given the subject of research, it is proposed to consider at each stage of the commercialization process (Table. 1).

According to the data given in the table it is clear that at each stage of commercialization there is a need for continuous assessment of intellectual property for different purposes. However, most acutely is the question of intellectual property assessment at fair value. To determine the fair intellectual property should consult an independent assessment of professional appraisers. According to the National Standard of Assessment №1 «General principles of property valuation and property rights" [3] fair value - is the amount at which the possible alienation of the assessment of the market such property on the valuation date for the signed agreement between buyer and seller, after proper marketing, provided that each party acted with skill, prudence and without duress.

Purposes of evaluation of intellectual property in various stages of their commercialization

Stage of Commercialization	Purposes and Goals of Evaluation
Initiation	At the stage of initiation is necessary to assess the presence and the possibility of the necessary resources for the acquisition (creation) innovative product. To fulfill the requirements NAS 8 "Intangible assets" on criteria for recognition of intangible asset it is necessary to estimate future economic benefits that the company receives from the use of this facility. In conditions of uncertainty and constant changes in the market environment, the large number of competitive enterprises arises need for risk assessment in decision-making about whether the acquisition (creation) of the Intellectual Property
Acquisition (creation of intellectual property object)	At the stage of acquisition (creation) of the intellectual property to fulfill the requirements NAS 8 "Intangible assets" regarding object recognition criteria as intangible assets - the possibility of credible estimates, it is necessary to calculate the initial value of intellectual property
Marketing of Intellectual Property	Assessment of the stage of marketing approach is necessary to maximize the initial value of intellectual property to its fair to help shape its competitiveness in the market. Due to the special characteristics of intellectual property rights is necessary in a systematic assessment of intellectual property to reflect their real value. The requirement NAS 8 "Intangible assets" revaluation of IP is possible only if an active market appears need for constant monitoring of its
Realization of intellectual property on the market	At the time of the election method of commercializing enterprise must have timely and accurate information about the fair (market) value of IP, which will create competitive conditions in the market.

So, given the methodology of the independent evaluation to assess the fair value of the IP used above approaches: cost, comparative and profitable. Accounting for intellectual property at fair value in accounting for the possible results of the revaluation. Reassessment is possible only for the intellectual property on which there is an active market, that adheres to the following:

1. goods that are bought and sold in this market are homogeneous;
2. any time you can find interested buyers and sellers;
3. price information is publicly available [4].

However, given the specificity and uniqueness of most intellectual property, an active market is very rare. Even the performance of all these conditions reassessment of intellectual property is a very difficult process, because the revaluation of one object must reassess all other IPO of the group (other than those for which no active market exists) and continue to hold their annual reassessment. active market is very rare. Revaluation of the group envisaged in order to avoid differences in the way the display of its value, all objects of one group or displayed at the original or at fair (market) value. But for those assets that do not have an active market (copyrights, trademarks) when buying or selling for pricing taking into account the individual characteristics of the object.

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