

Prokopenko I.V.

Postgraduate Student at Department of Management
and International Business
Lviv Polytechnic National University

PECULIARITIES OF ECONOMIC ESTIMATION OF INTELLECTUAL CAPITAL OF THE MACHINE-BUILDING ENTERPRISES

Peculiarities of the economic estimation of the intellectual capital of machine-building enterprises and its elements are considered in this article. It is shown that the economic evaluation of the human capital and the consumer capital of the enterprises of the non-productive sphere is properly worked out, and the method of estimation of the structural capital of the machine-building enterprises did not exist in a formed way until now. There is a problem how to choose the criteria of evaluation of the intellectual capital and its elements, and how to form indicators estimation system. Money proofs of the intellectual capital estimation very often do not have the sufficient empirical ground for their calculations, and the quality indicators of the estimation are too subjective.

Advantages and disadvantages of the various approaches to the economic estimation of the intellectual capital of the machine-building enterprises are analysed here. Problems of the implementation of the expenditure and expert (market) approaches to the estimation of the separate elements of the intellectual capital are found out. Specific modifications of the expenditure method of estimation, which can be applied in the practice of the machine-building companies, are considered in the given article.

The distribution of the methods of estimation of the intellectual capital to the methods of the direct measuring, to the methods of the market capitalization, evaluation and to the methods of the mark estimation from the point of view of their usage in the machine-building branch is analysed. Here are described peculiarities of the economic estimation of the human, consumer and structural (organizational) capital of the machine-building enterprises. Typology of the peculiarities of the economic estimation of the intellectual capital of the machine-building enterprises is formed.

The direction of the influence of the various factors on the process of intellectual capital estimation in the domestic machine-building enterprises is explored. The main positive factors are: composition and quality of the staff preparation, high level of the creative and intellectual potential of the specialists, high level of the commercialization objects of the intellectual property, positive dynamics of formation of the social responsibility of the machine-building enterprises and increas-

ing attention to the ecological aspects of their activity. Negative factors are considered: low efficiency of investments in the development of the human capital, too strict management system of the machine-building enterprises, imperfect information ensuring, insufficient level of the transport and technological infrastructure development, weak development of brand capital and the system of marketing support.

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