

## УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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**STRATEGIC APPROACHES TO THE  
EFFECTIVE USE OF INTANGIBLE ASSETS  
AS A CONDITION FOR STRENGTHENING  
THE COMPETITIVENESS OF ENTERPRISE**

**Urgency of the research.** Increasing competition forces companies to adopt newer approaches to strengthening their own competitiveness. In this regard, becomes more important the use of intangible assets, which expresses the ability of the company to own rights to the latest management technologies.

**Target setting.** The ability of enterprises to create, attract and effectively use intangible assets depends on the formation and realization of their own competitive potential. This determines the relationship between the use of intangible assets and the competitiveness of the enterprise.

**Actual scientific researches and issues analysis.** Such well-known scientists as V. Apopyi, K. Idris, A. Kyrylenko, H. Kozachenko, O. Lyashenko, O. Marchenko, V. Muntiyani, V. Ponomaryov, B. Pshyk, M. Fleychuk, V. Fran-chuk has made a significant contribution to the development of the theory and methodology strategic management of intangible assets of enterprises.

**Uninvestigated parts of general matters defining.** It will require identification of priorities and means of effective strategic management of intangible assets that will strengthen the competitiveness of enterprises.

**The research objective.** The purpose of the article is substantiation of strategic approaches to the effective use of intangible assets as a prerequisite for strengthening the competitiveness of enterprises.

**The statement of basic materials.** The article determines the trends in the creation and use of intangible assets by the Ukrainian enterprises. The authors presents scheme for coordinating the strategic approaches and consistent implementation of strategic priorities for increasing the efficiency of the use of intangible assets and the model for the formation and use of financial and resource support for the management of intangible assets by them, with the help of which one can solve the problem of strengthening the competitiveness of enterprises.

**Conclusions.** Formation and effective use of intangible assets of enterprises should be carried out according to a clearly defined strategic plan with gradual progress and implementation of separate stages. The policy of managing intangible assets requires adequate financial and resource support that can be accumulated by enterprises from different sources.

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**СТРАТЕГІЧНІ ПІДХОДИ ДО ЕФЕКТИВНОГО  
ВИКОРИСТАННЯ НЕМАТЕРІАЛЬНИХ  
АКТИВІВ ЯК УМОВИ ЗМІЦНЕННЯ  
КОНКУРЕНТОСПРОМОЖНОСТІ  
ПІДПРИЄМСТВ**

**Актуальність теми дослідження.** Посилення конкуренції примушує підприємства запроваджувати все новіші підходи до зміцнення власної конкурентоспроможності. У зв'язку з цим, більшого значення набуває використання нематеріальних активів, що виражають здатність підприємства володіти правами на новітні управлінські технології.

**Постановка проблеми.** Здатність підприємства створювати, залучати та ефективно використовувати нематеріальні активи залежить від сформованості та реалізації власного конкурентного потенціалу. Це обумовлює залежність між процесами використання нематеріальних активів та зміцнення конкурентоспроможності підприємства.

**Аналіз останніх досліджень і публікацій.** Значний внесок у розвиток теорії та методології стратегічного управління нематеріальними активами підприємств зробили відомі вчені як В. Алопій, К. Ідріс, А. Кириєнко, Г. Козаченко, О. Ляшенко, О. Марченко, В. Мунтіян, В. Пономарьов, Б. Пшик, М. Флейчук, В. Франчук.

**Виділення недосліджених частин загальної проблеми.** Потребує визначення пріоритетів та засобів ефективного стратегічного управління нематеріальними активами, що дозволять зміцнити конкурентоспроможність підприємств.

**Постановка завдання.** Метою статті є обґрунтування стратегічних підходів до ефективного використання нематеріальних активів як умови зміцнення конкурентоспроможності підприємств.

**Виклад основного матеріалу.** Визначено тенденції у створенні та використанні нематеріальних активів підприємствами України. Представлено схему узгодження стратегічних підходів і послідовної реалізації стратегічних пріоритетів підвищення ефективності управління нематеріальними активами та модель формування і використання фінансово-ресурсного забезпечення управління нематеріальними активами за допомогою яких можна зміцнити конкурентоспроможність підприємств.

**Висновки.** Формування та ефективне використання нематеріальних активів підприємств має здійснюватися згідно чітко визначеного стратегічного плану з поступовим проходженням і виконанням окремих етапів. Політика управління нематеріальними активами потребує належного фінансово-ресурсного забезпечення, що може акумулюватися підприємствами з різних джерел.

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**Keywords:** *enterprise; intangible assets; competitiveness; strategic management.*

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**Ключові слова:** *підприємство; нематеріальні активи; конкурентоспроможність; стратегічне управління.*

**Urgency of the research.** An objective trend in the development of modern economic relations is the increasing role and importance of the use of intangible factors of production and drivers of enterprise competitiveness through both increasing the volume and share of intangible assets in the structure of goods (services) sold and using them more actively and effectively.

A direct relationship can be observed between the increase in the share of intellectual property and other intangible assets in the structure of assets and the level of socio-economic development of enterprise. The use of intangible assets gives of enterprise the following advantages, such as increases the capitalization of economic activity, improved the assortment structure and ensured diversification of the product, increasing the level of innovation and technological efficiency of production processes, etc. The activation of the processes of using the intangible assets by enterprises allows for the country to reduce the level of economy's shadowing, increase the volume of GDP and budget revenues, strengthen the competitiveness and increase the economic efficiency, and improve its participation in the international division of labor.

Therefore, mastering the system of management of intangible assets, namely, the processes of the creation, inclusion in assets, commercialization, protection and use, makes it possible to increase the efficiency of functioning as a separate enterprise, and the economy as a whole.

**Target setting.** In recent years the role of intangible assets in the activities of enterprises has become more and more decisive. In the era of the development of the information society, the Internet-relationships, etc., traditional competitiveness factors go into the background, giving way to the changes and innovative solutions (which are created and implemented through intellectual property), as well as the access to natural and other resources and assets (through the access to the other parts of intangible assets - activity rights). But, on the other hand, the enterprise's ability to create, attract and effectively use intangible assets depends on the formation and implementation of competitive capacity. All this determines the relationship between the use of intangible assets and the competitiveness of the enterprise.

**Actual scientific researches and issues analysis.** Such scientists as V. Apopiya, K. Idris, A. Kyr-iyenko, G. Kozachenko, O. Lyashenko, O. Marchenko, V. Muntiyany, V. Ponomaryov, B. Pshyk, M. Fleychuk, V. Franchuk and others has studied the theoretical and practical aspects of managing the intangible assets of enterprise, that found its way into their scientific works.

**Uninvestigated parts of general matters defining.** The management of intangible assets of the enterprise directly as a system has not been sufficiently developed yet and is used in an incomplete way. The definition of the priorities and means for effective strategic management of the system of economic entities' intangible assets requires further development, within which it will be possible to achieve the strengthening of its competitive status on the market.

**The research objectives.** The purpose of the article is substantiation of strategic approaches to the effective use of intangible assets as a prerequisite for strengthening the competitiveness of enterprises.

**The statement of basic materials.** The creation, commercialization and effective use of intangible assets provides the business entities with objective advantages, but also requires significant investments and financial resources for further ongoing support. With, taking into account the peculiarities of the Ukrainian economy we can state, that most of domestic enterprises do not have access to investment resources, which would allow in a sufficient amount of intangible assets and maintain their functional status [1, p. 11-28; 2, p. 74-86].

We believe that an unconventional approach has to be used. This should be an activity that provides for a systematic and integrated approach to managing all types of intangible assets, but also with rational involvement for this purpose and usage of financial and resource. On the other hand, the activities in this direction should be strategically oriented, which is confirmed by the organizational complexity of the creation, duration and unpredictability of the results of the use of intangible assets.

A low activity of enterprises has been observed for a long time in the Ukrainian economy in the creation and use of advanced technologies, rationalization proposals and objects of intellectual prop-

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erty rights (OIPR), underdevelopment of the patenting and implementation of developments, a small number of patent applications and their inadequate implementation (Tab. 1).

Table 1

### Indices of creation and use of intangible assets by the Ukrainian enterprises in 2010-2015 (units)

Indices	Year						Growth rate, %	
	2010	2011	2012	2013	2014	2015	2015 / 2010	2015 / 2014
Number of enterprises that have developed advanced technologies	154	172	179	176	106	97	63,0	91,5
Number of enterprises that have used advanced technologies	1590	1958	2134	2073	1636	1520	95,6	92,9
Number of enterprises that have used OIPR	...	...	419	428	333	301	...	90,1
Number of enterprises that have used rationalization proposals	196	182	169	146	100	95	48,5	95,0
Number of created technologies	376	447	516	486	309	275	73,2	63,6
- of which new	330	380	436	420	279	241	73,0	86,4
Number of copyright protection documents issued for the created advanced technologies	850	1030	1217	1012	769	677	79,6	88,0
Number of inventions in the technologies used	157	333	207	149	149	66	42,0	44,2
Number of rationalization proposals used	11678	11595	11784	11291	11121	11015	94,3	99,0
Number of applications for OIPR	38278	38536	49183	53522	44427	47813	124,9	107,6
Number of copyright protection documents issued for OIPR	31396	30954	30356	30763	29677	26076	83,1	96,5

Source: [3, p. 25-150]

As of the beginning of 2016, in Ukraine there were 1710 enterprises and organizations, engaged in the creation and use of advanced technologies and OIPR, as well as the use of rationalization proposals, that is 27.2 percentage points less than in the previous year. With the decrease in the number of enterprises their patent activity also decreased. In particular, of the beginning of 2016 to the State Intellectual Property Service of Ukraine received 9.1 thousand or 20.5% less applications for OIPR than the previous year [3, p. 50-74].

Despite the decrease in applications, the patenting of OIPR take course also slowly. Thus, at the beginning of 2016 67.0% of patents from the total number of applications were granted for inventions, of which 66.7% in the name of national applicants, for utility models – 94.6% (94.5%), industrial design – 92,5% (87.0%), marks for goods and services under the national procedure – 50.3% (44.9%). At the same time, there are significant disproportions in the issuance of patents in the name of foreign and national applicants regarding applications filed – the ratio of the corresponding applications for inventions was 1.29; utility models – 1,30; industrial designs – 1,20; marks for goods and services under the national procedure – 1.32 [3, p. 81-108].

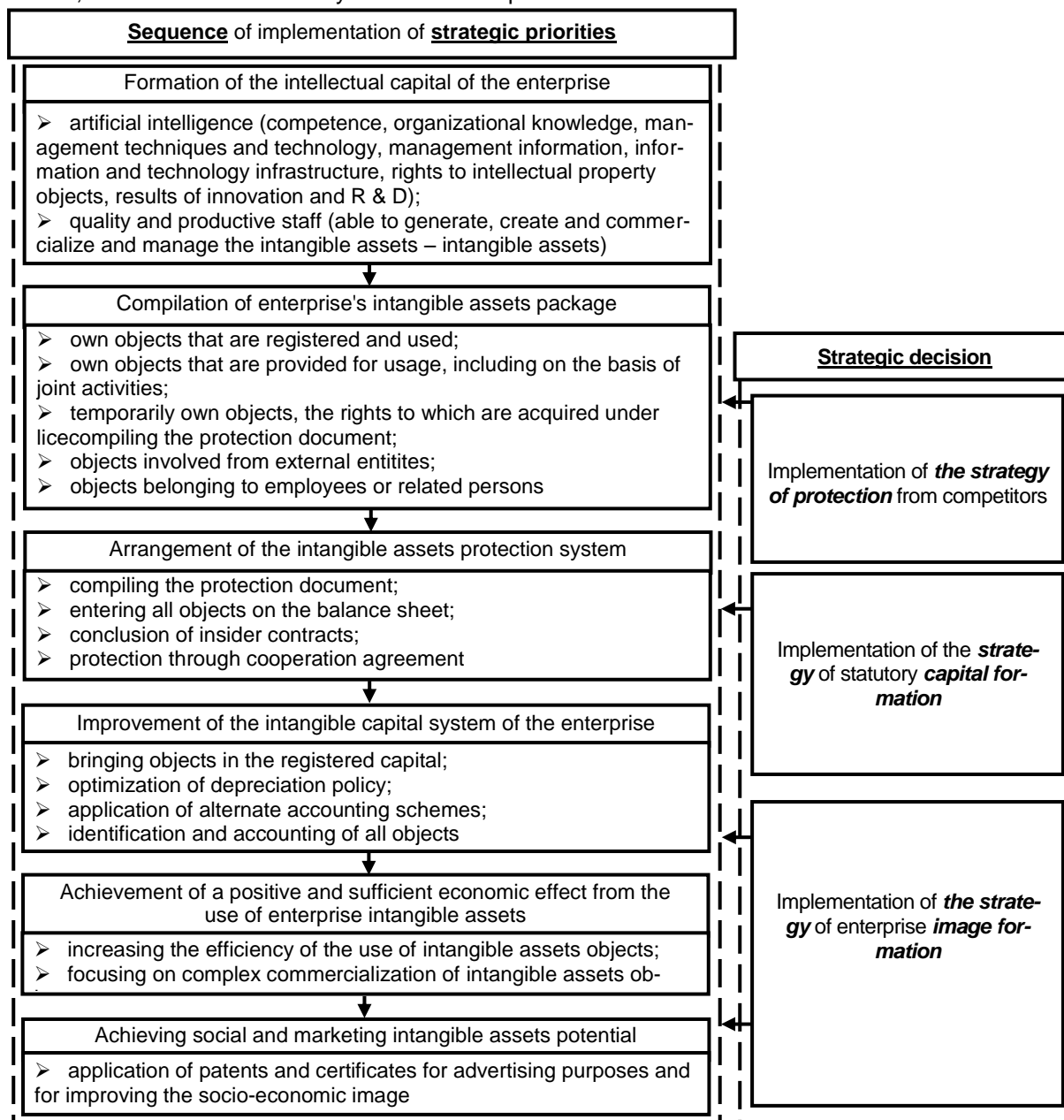
In addition, production applicability of granted patents for OIPRs remains low. As of the beginning of 2016, only 7.0% of inventions, 6.0% of utility models, and 4.0% of industrial designs were used [3, p. 122-135].

It is known that enterprises that are active in the market of intangible assets and objects of intellectual property can choose several fundamental strategic approaches in order to effectively manage their own intangible assets. These are, for example, the strategy of protection from competitors, the strategy of attacking competitors, the strategy of optimizing financial and economic activities, the strategy of creating an image, etc. Obviously that an enterprises can choose one of these types of strategies, prepare and implement it. However, for the development of domestic enterprises it is perspective combined in a system of strategic management of intangible assets various options for

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achieving predicted results. This conclusion is justified by the fact that, firstly, intangible assets are objectively not the key (but only supporting, additional) factor in the further development of the enterprises, therefore it is not appropriate to concentrate all resources and efforts on the implementation of the only chosen strategy in this area and, secondly, the enterprise does not have sufficient financial and resource support and market opportunities for such purposes.

Therefore, we present in Fig. 1 the principal scheme for coordinating strategic approaches and for the consistent implementation of strategic priorities for improving the efficiency of the use of intangible assets, which should be used by domestic enterprises.



**Fig. 1. Strategic approaches and strategic priorities for improving the efficiency of enterprise intangible assets management (author's contribution)**

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We believe, that enterprises if a certain sequence in the management of intangible assets, can achieve set purpose in the studied sphere. In fact, at the first stage the enterprises has to form its own intellectual capital, which consists of artificially and naturally acquired intelligence and competent, qualified trained personnel. We are convinced that without skilled personnel who are constantly developing in the professional and qualification plan, we can't speak not only about high efficiency, but about the activities of an enterprise in the field of intangible assets in general. That is why we define this strategic priority in the analyzed sphere as paramount [4, p. 310-341; 5, p. 62-72]. In the future, the top management of domestic enterprises has to determine and form their own package of intangible assets. The point is that the management teams of many enterprises do not realize that the assets operated can consist not only of their own and also those that are on its account, but also of involved. Consequently, their search involves solving the corresponding strategic task. Moreover, the top management of domestic enterprises can work in such a way as to recruit skilled, innovative-oriented workers who own (dispose of) their own intellectual development [6; 7; 8, p. 330-332].

It is important to connect the list of strategic priorities, that an enterprise should achieve, with the consistent introduction of an appropriate type of strategic behaviour. Thus, it is important to combine the implementation, provision and measures of the strategy of protection from competitors with the formation of a full-fledged system of protection of intangible assets of this enterprise; the strategy of formation of the statutory capital – with improving of an intangible assets; the strategy of forming its image – with the achievement of a positive and sufficient economic effect from the use of intangible assets and the carrying out its social and marketing potential.

The formation of the financial and resource support for intangible assets of the enterprise management has a strategic and long-term character, that to a large extent depends on external environment factors (competitors, consumers, investors, government support, market infrastructure elements, the level of scientific and technological progress), although the initiation of such business ideas goes on in internal structural units (that is, it depends on factors of the internal environment, such as tooling and production potential, the quality of staff). Therefore, in the system of strategic management of intangible assets, the search for possible sources of financial and resource support for the realization of the set goal and goals must be constantly searched (Fig. 2).

It is known that predominance of equity in its overall structure is an expressed feature of the formation of financial and resource support for economic activity. Therefore, the accumulation of own resources that are able to provide solutions to the main strategic objectives in the analyzed area should be considered as the priority direction of intangible assets management in enterprises.

It is known that a pronounced sign of the formation of financial and resource support for economic activity is the predominance of equity in its overall structure. Therefore, the priority direction of management of intangible assets at enterprises should consider the accumulation of own resources, which are able to provide solutions to the main strategic objectives in the field.

The process of formation, use and development of internal and external financial and investment support to intangible assets management are important factors in ensuring the competitiveness of the enterprise. Positive changes in the sphere of interest are possible only when the enterprise top managers develop effective mechanisms for managing financial resources, allowing the formation of financial reserves, to optimize, if necessary, creditor adversary, increase the profitability of equity capital, etc.

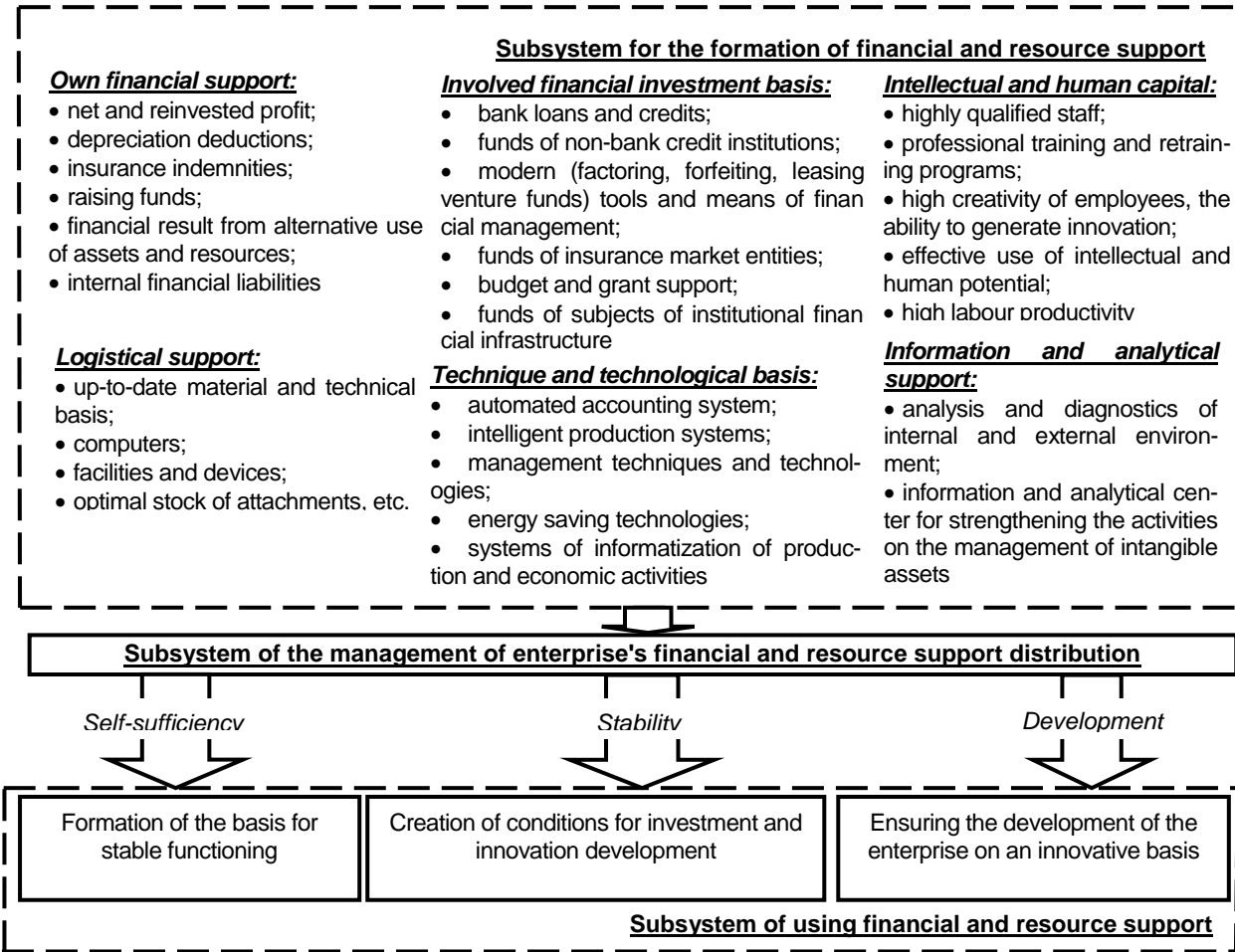
The effective formation and development of the intellectual and human potential plays a significant role in the system of financial and resource management of intangible assets, as prerequisites for ensuring the financial and economic viability of the enterprise and strengthening its competitive positions. In particular, the achievement of such targets will include the use of approaches that will actively stimulate the progressive growth of intellectualization of labor, the implementation of training and retraining programs, creativity and the ability of workers to generate innovation.

We believe that the activation of the investment and innovation activities of the enterprise cannot be achieved without improving the logistical support. It should be noted that a decrease in the solvency of the enterprise, a decrease in working assets, an increase in accounts payable and, as a result, a reduction in capital investments in the formation and effective use of intangible capital may lead to an



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objective limitation of production and technological capacities, improper upgrading of the material and technical base, its physical and moral deterioration.



**Fig. 2. Model of formation and usage of financial and resource management of intangible assets of the enterprise (author's contribution)**

We should add that, taking into account the need to improve the management of intangible assets is the introduction of innovative technologies in the internally production processes. We are talking about the formation of a technical and technological basis for the implementation of intangible means of strengthening the competitiveness of the enterprise. Augmenting the technical and technological potential of the enterprises and its efficient use by saving material and operating costs creates prerequisites for the implementation of the strategic programs for the effective use of intangible assets.

An increasing influence on the formation of financial and resource management of intangible assets of the enterprise has got the information and analytical support. The introduction and comprehensive use of modern information technologies in the activities of enterprises provides an information and analytical basis for making managerial decisions at all levels, provides information needs of staff, creates conditions for the objective formation of public opinion on the quality of their activities. Also, the result of financial and resource management of intangible assets should be the introduction of in-

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novations and technological products (automated control systems, energy saving technologies, IT technologies).

**Conclusion.** In the conditions of globalization and informatization of economic relations, the competitiveness of domestic enterprises more and more depends on the factor of non-material resources and assets, that have in their structure intellectual property and access rights to different resources. Formation and effective use of intangible assets of enterprises should be carried out in accordance with a clearly defined strategic plan with gradual progress and implementation of such stages as formation of intellectual capital of the enterprise, layout of the package of its intangible assets, development of security system and protection of intellectual property, improvement of the structure of intangible capital of the enterprise, achievement of positive and sufficient economic effect from the use of intangible assets, realization of social and marketing potential of intangible assets.

The policy of intangible assets management requires appropriate financial and resource support that can be accumulated by domestic enterprises from the following sources: own financial support, attracted financial investment fund, intellectual and personnel capital, material and technical support, technical and technological basis, information and analytical component. The attraction and use of resources in these areas can guarantee the conditions of self-sufficiency (formation of the base of stable functioning), stability (creation of conditions for investment and innovation development) and development (ensuring of the development of the enterprise on an innovative basis).

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