

SMART TECHNOLOGY COMMERCIALIZATION POTENTIAL

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Commercialization of intellectual property objects is the extraction of benefits from its introduction into economic circulation both within the enterprise and outside it. After the appropriate legislative registration of the right to use the results of intellectual activity, they turn into objects of intangible assets (IA). For leading foreign companies, the share of intangible assets in the balance sheets is up to two thirds of the amount of assets. On average, for industrial enterprises of developed countries, this share ranges from 7 to 15%. In our country, the share of IA in the total mass of enterprise assets is still very small (less than 2%) compared to Western countries. The tactic of ignoring the inclusion of IA objects in the economic turnover of enterprises in the future will inevitably result in a complete loss of competitiveness of products in foreign and domestic markets for the latter. And, conversely, the practical use of IA, turning them into a specific tool for the commercial evaluation of the results of intellectual labor provides the modern enterprise with the following opportunities:

- cost-effective and rational use of unused IA, which are still available to many enterprises, firms, research institutes, research laboratories;
- the use of IA in economic activities can intensify the processes of attracting investments. In this case, IA act as a system of guarantees and insurance of investments. This point can be significantly strengthened if patents or patent portfolios act as the main objects of IA. These patents can be pledged in the procedure for attracting investments;
- changing the structure of its production capital by increasing the share of IA in the cost of new products and services will increase their knowledge intensity, which will play a certain role in increasing the competitiveness of products;
- the introduction of IA into the composition of non-current assets allows to increase the total value of the company's assets, thereby contributing to the growth of the prestige of the latter;
- IA with a certain value can be used in the conclusion of transactions of purchase and sale (assignment) of rights to the OIC, the formation of the authorized capital, pledge, insurance, donation or gratuitous transfer, inheritance and in other transactions related to the change of ownership of the existing enterprise or its part (shares or blocks of shares). This becomes a factor in improving the efficiency of the enterprise and increasing its profitability.

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