

FEATURES MANAGEMENT OF THE INTELLECTUAL CAPITAL AT THE PHARMACEUTICAL ENTERPRISES

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Actuality. In the modern world there are important economic transformations associated with the intensification of accumulation and use of intellectual capital. Unlike the previous period, when the determinatives of development were material substance and financial capitals, intellectual capital has become increasingly important today. As follows from works of many scientists-economists, an intellectual capital is the strategic factor of economic development.

A research aim consist in determination of intellectual capital structure that is based on his consideration in three aspects: as a factor of production, as an object of right of ownership and as an intangible asset (object of possession, authentication and estimation).

Research materials. Because the conception of intellectual capital began to emerge comparatively recently - at the end of 90th of XX of century, important scientific problem of effective management of intellectual capital at the enterprise level, the separate aspects of that were investigated by such known specialists, as T. Styuart, L. Edvinson and M. Meloun, E. Bruking, F. Yevdokimov, M. Lepa, V. Neyenburg, A. Kozyryev, M. Bendikov, A. Voronkova, A. Stupnitskiy and other, it remains unexploited: formation mechanism of intellectual capital, the definition of criteria and develop methods to assess the effectiveness of the management of this resource. In addition, conception of intellectual capital, his determination needs further research as an economic category, analysis of his structure.

Got results. The conducted analysis showed that, on domestic pharmaceutical enterprises generally no defined approach to the use of non-material assets due to the complexity of their identification, existing imperfect legislation and insufficient development of methodical recommendations for their assessment.

Conclusion. Using the proposed approach to determine the structure of the intellectual capital of pharmaceutical companies will make it more objective valuation, which significantly affects the market value of the pharmaceutical companies.