1) control and audit activity - audit as a method of control;
2) expert and consulting activity - operational audit;
3) activities required to express an opinion on the assessment of financial statements - financial audit.

**Conclusions.** Thus, the results of internal control of economic activity, disclosed by the example of operations with production stocks of the JV, allow to provide reliable information of managers of different levels of management at the stages of making them prudent decisions of operational management. A more detailed study of individual operations in the internal audit process, through justification of the actual and potential consequences of the control results, enables the prospect of resource planning, which in turn improves not only the indicators of rational use of resources (including production inventories), but also economic expansion, corporate social responsibility and environmental security programs.

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**PROBLEM OF ASSESSMENT OF INTANGIBLE ASSETS**

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At the present stage of the formation and development of the economy of increasing importance in the production process becomes such a factor of production as an intangible asset. Today's businesses are increasingly using intellectual property rights to improve their position in both the regional and international markets in the fight for competitiveness. This raised a number of pressing questions about how to improve the management and organization of intangible assets. Scientists such as Butinets F.F., Valuev B.I., Kiretsev G.G., Kuzhelny M.V., Sopko V.V., Shevchuk V.O. have contributed to the research of problems of recognition, valuation and accounting of intangible assets etc.
However, as modern businesses adapt to the rapid changes in production, these issues remain relevant. With the rapid development of economic ties in domestic enterprises, there is an increasing need for timely and reliable information to ensure that rational and cost-effective decisions are made at all stages of management aimed at improving economic activity. Valuation is one of the important accounting methods. This method of accounting helps to determine not only the value of the assets of the enterprise, but also to identify its potential and prospects for economic development.

The concept of intangible assets for accountants in Ukraine is relatively new, but it is used not only in accounting, but also in management, valuation and directly in everyday life. The content of this concept differs in national accounting standards of different countries, as well as in different types of professional activity. In such circumstances, accounting, as the primary management decision-making system, should have the appropriate methodological tools for accounting for intangible assets to meet the growing needs of interested users. In turn, accounting for this type of assets in the property of the company is possible only if they are clearly determined by their valuation.

Since the intangible asset of a concept is very multifaceted, the order of recognition of the concept depends on their essence, namely from what point of view it is considered - from economic or accounting. Therefore, an important aspect of the study is the detailed analysis of each. The obligation to evaluate property rights is defined in Art. 7 of the Law of Ukraine “On property valuation, property rights and professional valuation activity in Ukraine” [1]. In the accounting and analytical system, intangible assets are defined as non-monetary assets that are not tangible and identifiable.

Valuation of intangible assets since the adoption of the national standard remains one of the most debatable and problematic criteria to date, because the difficulty of valuation is caused by the lack of a comprehensive list of costs that can be deducted from the intangible assets' original cost. The costs that create such problems can be attributed to: the cost of scientific and patent research, valuation of intangible assets, marketing research of the intangible assets market [4; with. 82].

The procedure for determining the intangible asset’s initial cost is shown in Table 1.

| Source of intangible asset receipt | The components of the intangible asset’s original cost |
|-----------------------------------|------------------------------------------------------|
| Purchase of intangible asset      | Purchase price; toll; indirect non-recoverable taxes; other costs associated with the acquisition and adjustment to the condition in which the intangible asset is fit for use. |
| Purchase of intangible asset in exchange (or partial exchange) for unlike object | The fair value of an intangible asset transferred, increased (decreased) by the amount of cash or cash equivalents transferred (received) during the exchange. |
| Contribution of intangible asset to the authorized capital enterprises | The fair value of intangible assets is determined by the agreement of the founders (participants) of the enterprise. |
| Intangible assets are the result of a business combination | Fair value of intangible assets. |
Intangible assets are subject to straight-line depreciation. The rate of depreciation is set by the enterprise depending on the term of use of a particular type of intangible assets. For intangible assets for which it is impossible to determine the useful life, the depreciation rate is determined at 10 years, i.e. 10%. In most cases, the liquidation value of intangible assets equals zero. An exception is the case when an intangible asset has an active market and is expected to exist at the end of its useful life, and it is based on the information of the existing active market that the liquidation value of the intangible asset is determined.

In the case of a revaluation of an individual intangible asset, all other assets of the group to which the intangible asset belongs (except those for which there is no active market) should be revalued. The revalued historical cost and accumulated depreciation of an intangible asset are determined as the product of the original cost or accumulated depreciation and revaluation index. The revaluation index is determined by dividing the fair value of the revalued item by its residual value [7]. According to International standards, the main types of value are the consumer, investment, cost of reproduction of the object, the cost of replacement, the insurance value, the value for taxation of property of legal and natural persons, liquidation value.

The use of these approaches in relation to intangible assets is specific because they are a fairly non-standard object for valuation. For example, in the cost approach, it is difficult to determine how much the cost incurred to create or reproduce an item reflects the market value of the various intangible assets. Not always applicable to intangible assets and a comparative approach. This is due to the fact that certain intangible assets occur quite rarely. Most often, they are sold as part of a business unit. In addition, there are objects, such as patents, for which it is difficult to find analogues.

There may be times when a business is purchased for the sake of a well-known brand or technology, but it is usually difficult to distinguish the value attributable to an intangible asset. Therefore, the primary approach to valuation of intangible assets is most often the income approach based on the income that the owner of the valuation entity expects. Conclusions and Prospects for Further Research:

1. Accounting for information on intangible assets is completely impossible without the use of valuation data, since the reporting of this specific type of assets is given only in the monetary measure. In addition, valuation is an integral part of accounting and must necessarily be carried out when conducting business activities by any enterprise or organization in order to fully reflect in the accounting information about assets that are owned by a particular enterprise and can be used to achieve this goal. Because it is only by having complete and reliable information about assets (both tangible and intangible) that decisions can be made that will "play" to the benefit of the business entity.

2. The assessment should be regulated at the state level. In Ukraine, for the implementation and use of the results of valuation of intangible assets P (C) BO 8 "Intangible assets" [3] with all its "disadvantages". That is why, when evaluating intangible assets, it is necessary to be guided not only by the requirements of current legislation, but also by international standards, which have significant experience in accounting for such specific objects as intangible assets.
3. To evaluate intangible assets, scientists have proposed a large number of methods that are combined into three valuation approaches: revenue, cost and comparative. At the legislative level, there is no defined method by which it is necessary to estimate that, on the one hand, enables the business owner to manage the amount of profit in the reporting, and on the other - creates an additional opportunity to use the valuation of intangible assets in economic scams.

4. Fair value measurement is increasingly used in economic activities. This is due to the fact that this type of valuation can determine the real value of the assets. The widespread use of fair value valuation has led to the emergence of international regulations designed to regulate this type of valuation. The domestic legislation does not regulate the procedure for valuation of intangible assets at fair value. P (C) BO 8 “Intangible Assets” lists only the cases in which a fair value measurement should be used, but does not provide any clear guidance on how to apply this type of measurement.

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THE MAIN PROBLEMS HINDERING THE DEVELOPMENT OF INTERNET MARKETING IN UKRAINE

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No matter how progressive and in-demand Internet marketing may be today, still there are many issues in the field of its implementation and use in the organization. Most problems are already successfully solved in the world. However, in Ukraine the issues of overcoming them are only becoming relevant. Nowadays we can distinguish the following main problems of Internet marketing, which hinder its development in Ukraine:

1. The first problem is the inability to make the sales process easy. Ironically, many domestic online stores still do not even have a form for ordering a product.