

Influence of the term of intangible asset effective application on the economic security of the company and ways of its determination

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Research Methodology: By means of the systematic approach the influence of the effective application of intangible assets on the financial condition of the company, and hence the economic security of the whole enterprise was analyzed. In the process of study the scientific methods of learning such as comparison, measurement of relations, analysis and synthesis unification, as well as other special techniques are used.

Results: This article analyzes the factors that affect the term of effective application of intangible assets and introduces methods of analysis that should be used for the determination of such term.

Novelty: Various groups of factors that affect the determination of the effective term of intangible assets are identified in this article. Three ways of analysis of the residual term evaluation of an intangible asset: time, quantity and quality are considered and the character of their application, depending on the peculiarities of different kinds of intangible assets is determined.

The practical significance: The analysis of factors that affect the determination of the effective term of intangible assets and the determination of the analysis methods was held in order to be applied in the determination of such term. This allows to increase the reliability and validity of the evaluation of the whole enterprise and to enable the company to be more economically secure.