

**Plikus I.Y.,**  
Candidate of Economic Sciences, Associate Professor,  
Senior Lecturer at Department of Finance and Credit,  
Sumy State University

## **INTELLECTUAL PROPERTY: FINANCIAL ACCOUNTING AND LEGAL ASPECTS**

Intellectual property for enterprises, on one hand, is the main resource for additional revenue increase in the value of the enterprise, and on the other hand, the object of fraud (misuse of intellectual property rights), which leads to considerable losses and loss of profits, not produces the expected economic benefits. The main forms of fighting fraud at the company and one of the main means of proof of the circumstances of intellectual property rights violation cases, or the recognition of the results of intellectual activity subject to intellectual property are legal expertise, including forensic accounting, if it becomes necessary to determine the damage, loss of profits of misconduct in relation to intellectual property. The essence of forensic accounting is revealed through the object, the subject, objects, and methods of expert research.

Forensic accounting appointed by the court in connection with the violation of intellectual property rights, or the recognition of results of intellectual activity protected by

intellectual property is considered. There is the problem of assessing the real damage caused by unlawful acts relating to intellectual property, method of determining, which is not developed. The article states that at the legislative level, there is no definition of accounting expertise; accounting expertise is therefore proposed to consider any study accounting data, including audit, inspection, forensic accounting and auditing. This conclusion is based on the following: Forensic accounting is a form of control, and business owners are also interested in attracting expert accountants to monitor the activities of the enterprise management and decision-making. The article points out that accountant consider intellectual property as an intangible asset of the entity. In order to reflect the intellectual property in accounting it is necessary to identify and evaluate it. However, the problems of assessment of intellectual property rights still remain unresolved and require further research and development.