

ESSENCE AND GENERAL CHARACTERISTICS OF INTELLECTUAL CAPITAL

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The decisive factor in the development of the national economy is intellectual capital. The components of intellectual capital are: human assets, intellectual property, infrastructure and market assets.

Human assets mean a set of collective knowledge of employees of the enterprise, their creative abilities, ability to solve problems, leadership qualities, entrepreneurial and managerial skills.

The essence of intellectual capital is broader than the concept of intellectual property or intangible assets. It is used to refer to those assets that are the knowledge and competence of the staff. They cannot be separated from the enterprise, but are accessible to the enterprise and used for economic benefits [1-3].

The essence of any economic category is always manifesting through functions. Therefore, the main functions of intellectual capital are:

- accumulative;
- production;
- reproductive;
- stimulating;
- ensuring labor productivity, competitiveness, impact on economic growth.

In characterizing the concept of "intellectual capital" it is necessary to distinguish the following features of this category [3, 4]:

- in modern conditions, intellectual capital determines the main trends of economic growth;
- the formation of intellectual capital requires considerable and ever-increasing costs from the individual and the whole society;

- intellectual capital in the form of knowledge, skills, experience can be accumulated;
- as intellectual capital is accumulated, its profitability rises to a certain limit, limited by the upper limit of active labor activity (active working age), and then sharply decreases;
- nature and types of investments in intellectual capital are conditioned by historical, national, cultural features and traditions;
- investment in intellectual capital should provide its owner with higher income;
- investments in intellectual capital give quite considerable in volume, long in time and integral in character economic and social effect. The investment period for intellectual capital is much longer than for physical capital;
- intellectual capital is different from physical capital in terms of liquidity. Intellectual capital is not a current asset;
- only his services or certain elements suitable for patenting knowledge can be bought or sold. Intellectual capital is inseparable from its carrier - a living human personality, and as a consequence it is almost completely illiquid as an asset;
- the use of intellectual capital is always controlled by the individual, regardless of the source of investment for its development [2, 5].

The intellectual capital of the enterprise is formed by its staff. The information they receive is transformed into knowledge. Part of the knowledge of a person by his decision translates into the rank of formalized and as a consequence transforms them into corporate capital, and the rest of the knowledge leaves to itself in the form of "know-how". Almost all components of IC can act only in interaction with a person, as indirect or direct carriers of them are actuated by knowledge and human skills. Therefore, the lack of, or inappropriate investment in, the development of human resources, the undervaluation of employees, their unjustified dismissal leads to a devaluation of the intellectual capital of the enterprise.

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МАРКЕТИНГ ТУРИСТИЧНИХ ПІДПРИЄМСТВ В УМОВАХ ПАНДЕМІЇ КОРОНАВІРУСУ COVID-19

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Пандемія коронавірусу стала причиною однієї з чотирьох великих криз в туристичній індустрії за останні 20 років. COVID-19 впливає як на попит, так і на пропозицію, особливо в провідних туристичних країнах. Обмеження подорожей та скасування рейсів або зменшення їх частоти