

## MODELING OF THE IMPACT OF INTANGIBLE ASSETS ON THE EFFICIENCY OF COMMERCIAL ACTIVITY

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*Today, there is a growing role of intangible assets in ensuring the competitiveness of enterprises and improving the efficiency of their business activities. However, unlike physical assets, intangibles are not adequately reflected in the statements of domestic enterprises; methodological approaches to analyzing and evaluating the effectiveness of intangible assets are not sufficiently developed, although they significantly affect the commercial success of entrepreneurial activities. The main factor in the competitive strategies of domestic enterprises should be the promotion of the creation of objects of intellectual property and the use of intangible assets. The key to improving the efficiency of operating, financial and investment activities of business entities is the involvement of intangible assets in the economic turnover.*

**Keywords:** Intellectual property, IA, development directions, patent, useful invention, innovations, trade.

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