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Abstract The article focuses on the description and utilization of intangible assets (IA), particularly in industry, as a means of alleviating poverty. The authors examine the experiences of European countries, as well as Ukraine and Kyrgyzstan, and evaluates existing approaches to granting access to intangible assets following international law. Given that only 40% of the global population has access to the Internet and participates in the digital economy, addressing inequality in this realm is a pressing global issue recognized by the G20. Economic inequality, defined in economic theory as the gap between the rich and the poor in terms of income, wealth, education, employment, and living standards within and across countries and regions, will be considered in this article as a disparity in economic well-being indicators. Generally, it is noteworthy that intangible assets (hereinafter referred to as the IA) are crucial, enabling enterprises to develop. They serve as primary indicators of technological progress and enterprise development, reflecting its innovative direction. Consequently, the accounting and auditing of IA play a vital role in industrial enterprises in Ukraine. However, insufficient legislative frameworks in post-Soviet countries, notably Kyrgyzstan, hinder the ability of intangible assets to contribute to poverty alleviation. The income distribution in these countries, which is closely linked to the issue of inequality, is viewed in a positivist theoretical framework from a functional perspective, specifically as the allocation of income among the principal factors of production. Changes in poverty levels in post-Soviet countries can also be attributed to investments in intangible assets that benefit households. Possessing social capital in the form of quality education, health, or land can lead to more favorable earning prospects and can function as intangible capital. One notable characteristic of industry in post-Soviet countries is its urban concentration, which

can be attributed to the presence of individuals with more valuable intangible assets in urban areas.

Keywords: intangible assets, industry, poverty, cross-country analysis