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| **INTELLECTUAL CAPITAL MANAGEMENT**  **Working program of the academic discipline (Syllabus)** |

# Реквізити навчальної дисципліни

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| --- | --- |
| **Level of higher education** | ***Second (Master`s)*** |
| **Branch of knowledge** | ***05 Social and behavioral sciences*** |
| **Specialty** | ***051 Economy*** |
| **Educational program** | ***International Economics*** |
| **Discipline status** | *Non selective* |
| **Form of study** | *Full-time* |
| **Year of preparation, semester** | *1 year, autumn semester* |
| **The scope of discipline** | *3,5credits (105 hours)* |
| **Semester control / control measures** | *Test* |
| **Timetable** | *http://roz.kpi.ua* |
| **Language of instruction** | *English* |
| **Information about**  **course leader / teachers** | *Lecturer:* *PhD, associate professor Natalia Tymoshenko,* [*n22tim@gmail.com*](mailto:n22tim@gmail.com)  *Practical classes: PhD, associate professor Natalia Tymoshenko,*[*n22tim@gmail.com*](mailto:n22tim@gmail.com) |
| **Course placement** | https://campus.kpi.ua/ |

**Syllabus program**

1. **Syllabus description, purpose, subject of study and learning outcomes**

The purpose of the educational discipline is to develop students competence to solve complex specialized tasks and practical problems in the field of intellectual capital management, in particular, the ability to:

• the ability to apply scientific, analytical, methodical tools for substantiating measures regarding the management of intellectual capital of the development of economic entities and related management decisions (SK1);

• the ability to collect, analyze and process statistical data, scientific and analytical materials, which are necessary for solving complex economic problems, to draw reasonable conclusions based on them (SK3);

• the ability to think critically and generate new ideas regarding the management of intellectual capital (ZK1);

• the ability to use modern information technologies, methods and methods of research of economic and social processes, adequate to the established research needs (SK4);

• the ability to formulate professional tasks in the field of economics and solve them, choosing the appropriate directions and appropriate methods for their solution, taking into account the available resources (SK6);

• the ability to conduct research at a high scientific level (ZK8);

• the ability to substantiate management decisions regarding the effective development of business entities (SK7).

**The main tasks of the academic discipline.** After mastering the academic discipline, students have to demonstrate the following learning outcomes:

**knowledges:**

• the economic essence and nature of intellectual capital at different levels;

• the methodical approaches to the assessment of intellectual capital;

• selection, analysis and calculation of indicators of intellectual capital;

• the principles and methods of intellectual capital management of the enterprise, region, country;

• modern foundations of intellectual property management as a component of intellectual capital.

**skills**:

• generalize theoretical and methodological approaches and generate your own vision regarding complex economic processes and relationships;

• to diagnose the formation and development of intellectual capital, in particular to distinguish its structure and constituent elements depending on the specifics of the study

• develop an algorithm for managing intellectual capital as a whole and its individual elements;

• choose effective management methods taking into account their goals, expected socioeconomic consequences, risks, legislative, resource and other restrictions;

• develop measures to stimulate the development of intellectual capital

• make management decisions under uncertain conditions and requirements that require the use of new approaches, methods and tools of socioeconomic research.

# Prerequisites and post-requisites of the discipline (place in the structural and logical scheme of training according to the relevant educational program)

The discipline is studied in the first year in the autumn semester. To successfully master the discipline, the student must have knowledge of the following disciplines: "International innovation activity", "Enterprise economics", "Microeconomics", "International business", "International investment activity", "International strategies of economic development", "Enterprise finance", "International economic activity" and other disciplines.

# . Content of the academic discipline

Topic 1. Economic nature and essence of intellectual capital

Topic 2. The mechanism of intellectual capital management of the enterprise

Topic 3. Methodical approaches to the assessment of intellectual capital

Topic 4. Diagnostics and analysis of indicators of intellectual capital

Topic 5. State regulation and stimulation of the development of intellectual capital

Topic 6. Management of human capital

Topic 7. Management of the structural capital of the enterprise

Topic 8. Management of consumer capital of the enterprise

Topic 9. Management of intellectual property

# Educational materials and resources

**Basic literature**

Ilyashenko S. M. Management of intellectual capital enterprises: monograph / S. M. Ilyashenko, E. O. Golysheva, A.V. Shoe. - Sumy: "Trytoria" LLC, 2017. - 360 p.

Intellectual potential of the enterprise: monograph / V. O. Koyuda, V. V. Volikov. – Kh.: HNEU named after S. Kuznetsa, 2014. – 336 p.

Kendyukhov, O. V. Effective management of intellectual capital: monograph. Donetsk: DonUEP, 2008. – 363 p.

**Supporting literature**

Intellectual capital management of enterprises [text]: monograph / I.M. Zelisko, G.Yu. Ponomarenko -: Kyiv, 2015. - 280 p.

David J. Teece Managing Intellectual Capital: Organizational, Strategic and Policy Dimensions [Electronic resource] Oxford Scholarship Online, available at https://oxford.universitypressscholarship.com/view/10.1093/0198295421.001.0001/acprof-9780198295426 Sveiby K.E. The New Organizational Wealth: Managing and Measuring Knowledge Based Assets [Electronic resource] / K.E. Sveiby. – Mode of access: http://www.sveiby.com/articles/MeasureIntangibleAssets.html/

# Educational content

# Methods of mastering an educational discipline (educational component)

As a part of studying the discipline are planned 18 hours of lectures and 36 hours of practical classes. During the learning of the discipline course, the main educational methods would be used:

1) methods of problem-based learning (problem presentation, partial search (heuristic conversation) and research method);

2) personal-oriented (developmental) technologies based on active forms and methods of learning ("brainstorming", "situation analysis", business, role-playing and simulation games, discussion, express conference, educational debates, round table, case technology, project technology, etc.);

3) information and communication technologies that ensure the problem-research nature of the learning process and the activation of student`s independent work (electronic presentations for lectures, development and application of creative tasks based on computer and multimedia tools, supplementing traditional educational classes with means of interaction based on network communication capabilities (Internet forum).

The methodology of studying the discipline is based on the synthesis of lectures/seminars, practical classes that involve solving practical problems, analyzing specific situations, business games, testing and independent work of students.

The study of the discipline is carried out according to the existing method of organizing the educational process in higher educational institutions using lecture material, working in practical and seminar classes, and completing tasks for independent work. Students are recommended to pay more attention to the independent performance of tasks, to the implementation of analytical reviews of periodical literature.

Conducting lectures ensures the formation of the student's theoretical knowledge in the process of presenting theoretical material, solving problems, situations, tasks of a practical nature, using multimedia tools.

In the course of practical classes, theoretical material is consolidated and practical skills are acquired in the process of solving individual and differentiated problems, problem situations, partner discussions, business games, presentations, educational projects that model the future professional activity of specialists in market conditions. Students consider situations close to real conditions of production activity.

The independent work of students consists in creating individual reference notes, performing content-research plan exercises, preparing and performing individual and collective tasks.

**Topic 1. Economic nature and essence of intellectual capital**

Characteristics of the stages of the evolution of intellectual capital. The economic essence of intellectual capital, the concept of intellectual potential, approaches to the definition of intellectual capital. Constituent elements and structure of intellectual capital.

**Topic 2. The mechanism of intellectual capital management of the enterprise**

Interrelationship of the main components of intellectual capital. Methodological approaches to the management of intellectual capital of the enterprise. Management principles. The specifics of intellectual capital management. Constituent elements of the intellectual capital management mechanism at the enterprise and country level.

**Topic 3. Methodical approaches to the assessment of intellectual capital**

The role, meaning and essence of intellectual capital assessment. Income approach. Cost-effective approach. Market approach. Structural approach. Value approach. Integral indicators of intellectual capital assessment.

**Topic 4. Diagnostics and analysis of indicators of intellectual capital**

Principles and algorithms of intellectual capital diagnostics. Levels of intellectual capital diagnostics. Features of diagnostics of intangible assets. Indicators of intellectual capital. Scandia Navigator. The Value Explorer. Balanced scorecard (BSB). Economic value added (EVA). Monitoring of intangible assets of Sveiby.

**Topic 5. State regulation and stimulation of the development of intellectual capital**

Legislative regulation of intellectual capital. Features of intellectual property protection. Stimulating and supporting the development of the intellectual capital of the enterprise, industry, region, and country.

**Topic 6. Human capital management**

Peculiarities of human capital management. Objects and subjects of human capital management. Intellectual capital management measures at the level of the enterprise, industry, region, and country.

**Topic 7. Management of the structural capital of the enterprise**

Features of structural capital management. Objects and subjects of structural capital management. Measures for the management of structural capital as a component of intellectual capital at the enterprise level. The specifics of managing the country's structural capital.

**Topic 8. Management of consumer capital of the enterprise**

Features of consumer capital management. Objects and subjects of consumer capital management. Consumer capital management measures at the enterprise level. The specifics of the country's consumer capital management.

**Topic 9. Management of intellectual property**

Features of intellectual property management. Objects and subjects of intellectual property management. Intellectual property management measures at the level of the enterprise, industry, region, and country.

**Recommended subject of practical (seminar) classes**

The goals of practical classes are to consolidate in practice the knowledge gained in lectures, to solve specific practical situations and problems of intellectual capital management.

**Practical class 1.** Economic nature and essence of intellectual capital - review of scientific literature

**Practical class 2.** Constituent elements of intellectual capital - own vision and understanding

**Practical class 3.** Mechanism of intellectual capital management of enterprises

**Practical class 4.** Models of intellectual capital management

**Practical class 5.** Methodical approaches to the assessment of intellectual capital

**Practical class 6.** Analysis of indicators characterizing the intellectual capital of the enterprise

**Practical class 7.** State regulation and stimulation of the development of intellectual capital in Ukraine

**Practical class 8.** State regulation and stimulation of the development of intellectual capital of highly developed countries

**Practical class 9.** Human capital management - a review of scientific literature

**Practical class 10.** Human capital management - own vision and understanding

**Practical class 11.** Management of the structural capital of the enterprise - a review of the scientific literature

**Practical class 12.** Management of the structural capital of the enterprise - own vision and understanding

**Practical class 13.** Management of consumer capital of the enterprise - a review of the scientific literature

**Practical class 14.** Management of consumer capital of the enterprise - own vision and understanding

**Practical class 15.** Management of intellectual property - a review of scientific literature

**Practical class 16.** Management of intellectual property - own vision and understanding

**Practical class 17.** Problems, obstacles and risks of formation, functioning and development of intellectual capital

**Practical class 18.** Summary and calculation. Summarizing the results, determining the rating of students, conducting the assessment.

# Independent student work

|  |  |  |
| --- | --- | --- |
| № з/п | The content of the topics submitted for independent work | Amount of hours |
| 1. | Economic nature and essence of intellectual capital | 4 |
| 2. | Mechanism of intellectual capital management of enterprises | 4 |
| 3. | Methodical approaches to the assessment of intellectual capital | 3 |
| 4. | Diagnostics and analysis of indicators of intellectual capital | 4 |
| 5. | State regulation and stimulation of the development of intellectual capital | 3 |
| 6. | Human capital management | 4 |
| 7. | Management of the structural capital of the enterprise | 4 |
| 8. | Management of consumer capital of the enterprise | 4 |
| 9. | Management of intellectual property | 3 |
| 10. | Implementation of individual calculation and graphic work | 10 |
| 11. | Preparation for modular control work | 2 |
| 12. | Preparation for the final test | 6 |
|  | Total | 51 |

The working curriculum for full-time education provides an individual task in the form of calculation and graphic work, the enrollment of which is a necessary condition for admission to the credit. An example of calculation and graphic work with "Management of intellectual capital" is given below.

Calculation and graphic work (CGW) is performed in the form of an analytical report on the diagnosis of the intellectual capital of the selected enterprise. Calculation-graphic work of the discipline "Management of intellectual capital" consists of the following components: title page, table of contents, introduction, calculation-graphic section, conclusions, list of used sources. Calculation and graphic work can also be performed in the form of an analytical report on the selected country with theoretical, analytical and graphic components of the work.

The purpose of calculation and graphic work is to study the formation, functioning and development of intellectual capital. For this, the student, relying on the existing theoretical and methodological base, must provide his own understanding of the economic nature and essence of intellectual capital, define and substantiate the components, develop an author's approach, identify and analyze a system of indicators that characterize the intellectual capital of the chosen enterprise or country.

Conclusions (up to 2 pages) should contain a short generalizing result of the research - the characteristics of the intellectual capital of the enterprise or country, the main problems and development prospects.

Calculation work is performed in writing, the deadline for calculation work is 1 week before the 2nd attestation period (according to the schedule of the educational process). The presentation of the work at the practical session is a mandatory element of the CGW enrollment.

# Policy of academic discipline (educational component)

The acquisition of theoretical economic knowledge and practical skills by students is carried out in accordance with the forms of education organization provided by the working curricula. Conducting lectures ensures the formation of the student's theoretical knowledge in the process of presenting theoretical material, solving problems, situations, tasks of a practical-applied nature, which is carried out with the help of multimedia tools.

In the course of practical classes, theoretical material is consolidated and practical skills are acquired in the process of solving individual and differentiated tasks, problem situations, partner discussions, business games, presentations, educational projects that model the future professional activity of specialists in market conditions.

The methodology of learning the academic discipline is based on a combination of the sequence of studying the lecture material, studying the program material in practical classes, performing individual, control tasks, independent work of students using the main and additional material from information sources.

While studying the material of the academic discipline, attention is focused both on the theoretical aspects of the logic of economic decision-making at the level of individual economic tasks, and on the applied value of economic regularities determined by legislative and regulatory acts of the rules of behavior of enterprises as economic entities. The lectures lay the foundations for students' understanding of the essence of economic laws, their causes and consequences. The purpose of the lecture is to organize students' creative thinking, activate their thinking on the problem and choose the right tactics in solving certain industrial and economic situations.

Students have a choice - to listen to lectures or independently prepare for practical classes, the attendance of which is mandatory. List of recommended literature and material for students' independent work prepared according to the topics of the curriculum.

While working in practical classes, students perform typical calculation and analytical tasks and develop the material of lecture classes. Independent work of students during the study of the academic discipline "Management of intellectual capital" is carried out in the following forms:

• elaboration of the lecture material and deepening of the considered problems in practical classes;

• preparation for modular control work;

• execution of calculation work;

• preparation for the test.

In practical classes, students must acquire skills and abilities in studying the material of the discipline. To achieve this goal, the following are practiced: express survey, testing, listening to reports on current issues of course topics, solving current cases.

The evaluation of the success of students in the educational discipline "Management of intellectual capital" is built taking into account various types of work: surveys in practical classes, solving problems, practical exercises, cases, reports, writing calculation work, carrying out modular control work.

The final control is carried out in the form of a final examination test. The current and final assessment of students' work is carried out to diagnose their level of acquired knowledge and skills and the formation of necessary competencies based on the developed packages of control tasks.

Any manifestations of academic dishonesty will not be tolerated. The consequences of such manifestations are determined by the decision of the department meeting and are regulated in accordance with the "Temporary Regulation on the System of Prevention of Academic Plagiarism at the National Technical University of Ukraine "Ihor Sikorskyi Kyiv Polytechnic Institute". More details at the link: https://osvita.kpi.ua/files/downloads/Pologen\_pro\_plagiat.pdf

Communication with Lecturer is carried out during lectures and practical classes, through the Electronic Campus, e-mail, Google Drive cloud technology service in the G Suite for Education environment, as well as over the phone. The consultation is held at the students' request in face-to-face or virtual form.

# Types of control and rating system for evaluating learning outcomes

After studying the discipline (credit module), the student completes the assessment. Enrollment in: modular contol work and calculation and graphic work a necessary condition for admission to the credit. According to the results of the answers to the test, the student will receive an appropriate grade (in accordance with this document). A 100-point rating system and a university rating scale are used to evaluate learning outcomes.

The student's credit module rating consists of the points he receives for:

1. The student's credit module rating consists of the points he receives for:

• active participation in work at practical classes;

• writing a modular control paper;

• calculation and graphic work;

• reports on problematic issues;

• final test answers.

2. Scoring criteria.

2.1. Work in practical classes

The weighted point is 1. The maximum number of points in all practical classes is equal 1 point x 8 = 8 points.

Evaluation criteria:

1 point - the student is present at the lesson, works actively, listens carefully, has a synopsis and is well oriented in theoretical and practical material, shows initiative in solving practical problems, gives correct answers and makes additions, takes an active part in the discussion;

0.5 points – the student is late for the practical session, behaves inattentively, listens partially, is distracted, does not take part in discussions with colleagues, the student is poorly oriented in the synopsis, answers questions partially;

0 points - the student does not work on the practical, tries to take care of his own affairs, is not prepared for the practical lesson, does not have the material, cannot answer the questions.

2. 2. Modular control work Weighted score – 30 points for hole modular test.

The maximum number of points for one modular test is 30 points. Modular work consists of 2 parts. While developing the evaluation criteria for the modular control work, it is taken into account that the evaluation of the results of each task is carried out in a 4-level system of points. At the same time, the ratio of points according to the system 0.9 – 0.75 – 0.6 – 0 is used. Regardless of the number of assessment levels, the lower limit of a positive assessment is 0.5 qi max, and a negative result is assessed at 0 points.

• "excellent", complete answer (at least 90% of the required information) - 30-28 points;

• "good", a sufficiently complete answer (at least 75% of the required information), or a complete answer with minor inaccuracies - 27-23 points;

• "satisfactorily", incomplete answer (at least 60% of the required information) and minor errors, the work is not read, incorrectly structured or formatted - 22-18 points;

• "unsatisfactorily", an unsatisfactory answer (does not meet the requirements for "satisfactory") - 0 points.

2.3. Calculation work Weighted score – 14 points for 1 calculation work.

The maximum number of points for one individual calculation work is 14 points. While developing the evaluation criteria, the calculation work is taken into account, that the evaluation of the results of each task is carried out in a 4-level system of points. At the same time, the ratio of points according to the system 0.9 – 0.75 – 0.6 – 0 is used. Regardless of the number of assessment levels, the lower limit of a positive assessment is 0.5 qi max, and a negative result is assessed at 0 points.

• "excellent", complete answer (at least 90% of the required information) - 14-12 points;

• "good", a sufficiently complete answer (at least 75% of the required information), or a complete answer with minor inaccuracies - 11-9 points;

• "satisfactorily", incomplete answer (at least 60% of the required information) and minor errors, the work is not read, incorrectly structured or formatted - 8-5 points;

• "unsatisfactorily", an unsatisfactory answer (does not meet the requirements for "satisfactory") - 0 points.

2.4. Reports on problematic issues

On average, during the semester, each student must make four answers in practical classes (provided that 7-8 students answer in one class with an approximate group size of 20 people (16 present) – (8 students\*8 practical classes) / 16 students ≈ 4 reports. The weighted point for one report is 2. The maximum number of points for all practical classes is equal to 2 points x 4 = 8 points. Evaluation criteria:

2 points – the answers to the main and additional questions are complete, comprehensive, justified, the student is well oriented in the theoretical and practical material, solves the problems first;

1 points – incomplete or inaccurate answers to the main and additional questions, the student has fragmentary information, the information is descriptive, not analytical;

0 points - there is no answer to the main question, the student does not have the material necessary to solve practical problems.

**3. Conditions of positive current attestation:**

According to the results of the value of the student's current rating from the credit module (discipline), students are certified in the 8th and 14th weeks of study.

According to the results of academic work **in the first 8 weeks**, the "ideal student" should score 30 points. At the first certification (8th week), the student receives "passed" if his current rating is at least 0.6 \* 30 = 18 points. The maximum possible rating at the time of the first attestation is 30 points.

According to the results **of 14 weeks of study**, the "ideal student" should score 60 points. At the second certification (14th week), the student receives "passed" if his current rating is at least 0.6\*60=36 points, provided that at the time of the first certification, the student received at least 18 points. The maximum possible rating at the time of the second attestation (on the cumulative total) is 60 points.

During the last weeks (from 14 to 18), students prepare for the final test.

The maximum number of points per semester is 100.

**Penalty and incentive points for the semester:**

- writing and publishing theses on the discipline - 3 points;

- preparation and writing of a non-professional article on the subject of the discipline - 5 points;

- writing and publishing a professional scientific article on the subject of the discipline - 10 points;

- participation in the olympiada in the discipline, development of situational exercises, test tasks and tasks from the course, performance of tasks to improve didactic materials in the discipline are awarded from 2 to 10 incentive points;

- passing an online course and obtaining a certificate in the discipline (upon prior agreement with the manager) - 3-5 points (depending on the complexity and duration of the course);

- submitting an individual assignment after the set deadline reduces the grade by 4 points.

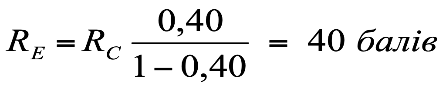
The maximum number of incentive points is 10 points (if available, incentive points are added to the student's final rating for the semester).

***Calculation of the rating scale (R):***

The sum of the weighted points of control measures during the semester is:

**RС= 8 + 30 + 14 + 8 = 60 балів.**

The final examination test component of the scale is equal to 40% (40 points) of Re, namely:

**.**

Thus, the rating scale for the discipline is **R = RС + RЕ = 100 балів**.

4. A necessary condition for admission to the credit is the enrollment of calculation and graphic work and modular control work, as well as a starting rating (**RС**) of at least 60% of the **RС**, i.e. 36 points.

5. During the final examination test, students perform complex written work consisting of questions of a theoretical and practical nature, as well as test tasks.

Evaluation criteria:

40 – complete answers to all questions;

30–39 points – there are inaccuracies in the answers to theoretical questions, there are errors in the test tasks or inaccuracies in the justification of the answer to the analytical task;

20 – 29 points – incomplete answers to theoretical questions and practical tasks, errors in the test part;

0-19 points – the student performed the task unsatisfactorily.

6.Table of correspondence of rating points to grades on the university scale

|  |  |
| --- | --- |
| *Scores* | *Rating* |
| 100-95 | Excellent |
| 94-85 | Very good |
| 84-75 | Fine |
| 74-65 | Satisfactorily |
| 64-60 | Enough |
| Less 60 | Unsatisfactorily |
| Admission conditions are not met | Not allowed |

# Additional information on the discipline (educational component)

**Questions for the final control from the discipline "Management of intellectual capital"**

1. Prerequisites for the formation of intellectual capital

2. Economic nature and essence of intellectual capital

3. Characteristics of the stages of the evolution of intellectual capital.

4. The concept of intellectual potential.

5. Approaches to the definition of intellectual capital.

6. Components and structure of intellectual capital.

7. The intellectual capital management mechanism of the enterprise

8. Interrelationship of the main components of intellectual capital.

9. Methodological approaches to the management of intellectual capital of the enterprise.

10. Principles of intellectual capital management.

11. Specifics of intellectual capital management.

12. Constituent elements of the intellectual capital management mechanism at the enterprise level. 13. Constituent elements of the intellectual capital management mechanism at the country level

14. Methodical approaches to the assessment of intellectual capital

15. The role, meaning and essence of intellectual capital assessment.

16. The income approach — essence and main methods.

17. The cost approach — essence and main methods.

18. The market approach — essence and main methods.

19. The structural approach — essence and main methods.

20. The value approach — essence and main methods.

21. Integral indicators of intellectual capital assessment.

22. Diagnostics and analysis of indicators of intellectual capital

23. Principles and algorithms of intellectual capital diagnosis.

24. Levels of diagnosis of intellectual capital.

25. Features of diagnosis of intangible assets.

26. Indicators of intellectual capital.

27. Scandia Navigator (Scandia Navigator).

28. The Value Explorer.

29. System of balanced indicators (Balanced scorecard (BSB)).

30. Economic value added (EVA).

31. Monitoring of intangible assets of Sveiby.

32. State regulation and stimulation of the development of intellectual capital

33. Legislative regulation of intellectual capital.

34. Features of intellectual property protection.

35. Stimulating and supporting the development of the intellectual capital of the enterprise, industry, region, and country.

36. Features of human capital management.

37. Objects and subjects of human capital management.

38. Intellectual capital management measures at the enterprise level.

39. Intellectual capital management measures at the level, industry, region, country.

40. Features of structural capital management.

41. Objects and subjects of structural capital management.

42. Measures for the management of structural capital as a component of intellectual capital at the enterprise level.

43. Specifics of managing the country's structural capital.

44. Features of consumer capital management.

45. Objects and subjects of consumer capital management.

46. Consumer capital management measures at the enterprise level.

47. The specifics of the country's consumer capital management.

48. Features of intellectual property management.

49. Objects and subjects of intellectual property management.

50. Intellectual property management measures at the enterprise, branch, region, country levels.

**Working program of the academic discipline (syllabus):**

**Made by** Phd, Assistant Professor of the Department of International Economics Natalia Tymoshenko

**Approved by** the Department of International Economics (protocol No. 12 dated 14.06.2023)

**Agreed b**y the Methodical Commission of the faculty (protocol No. 11 dated 06.30.2023)