



INTANGIBLE RESOURCES MANAGEMENT: EVALUATION AND IDENTIFICATION OF DIGITAL ASSETS

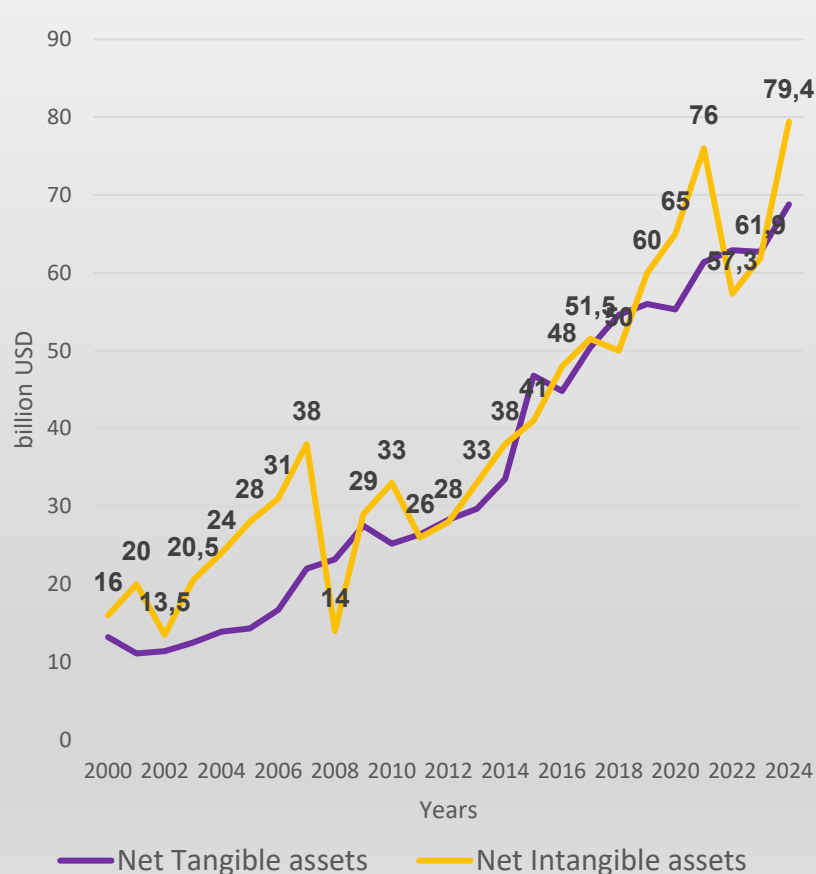
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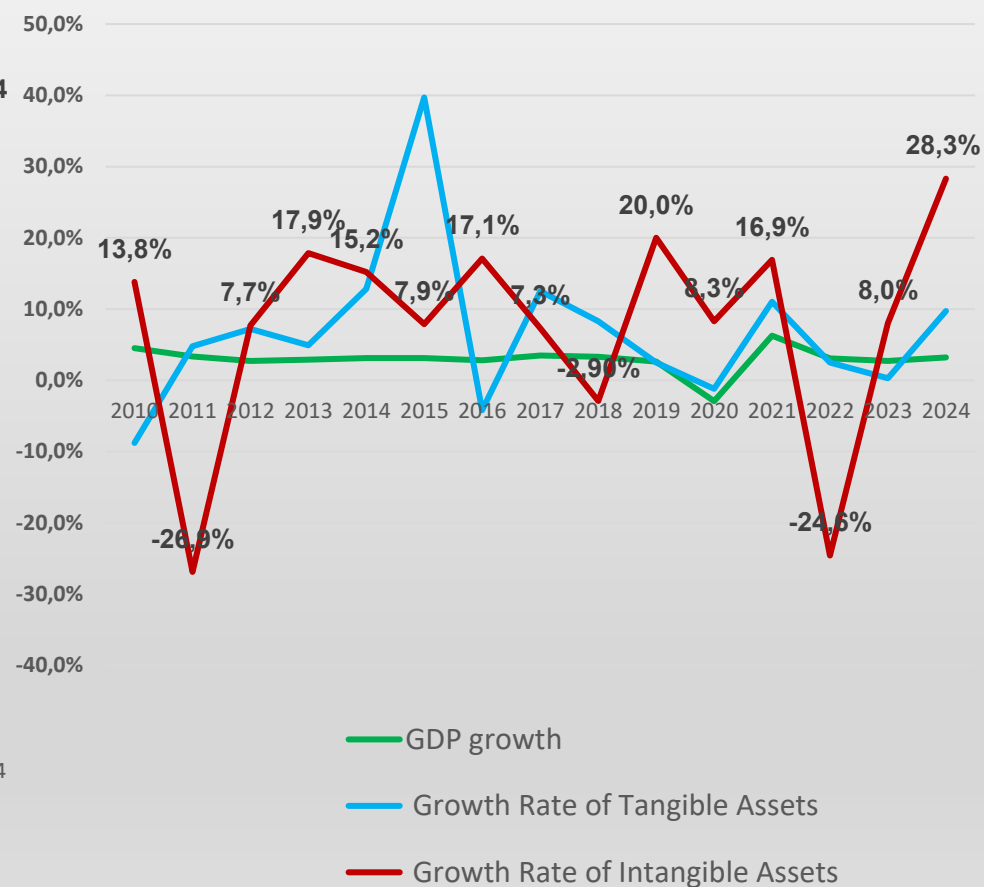
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Dynamics of Global Asset Value, USD billion

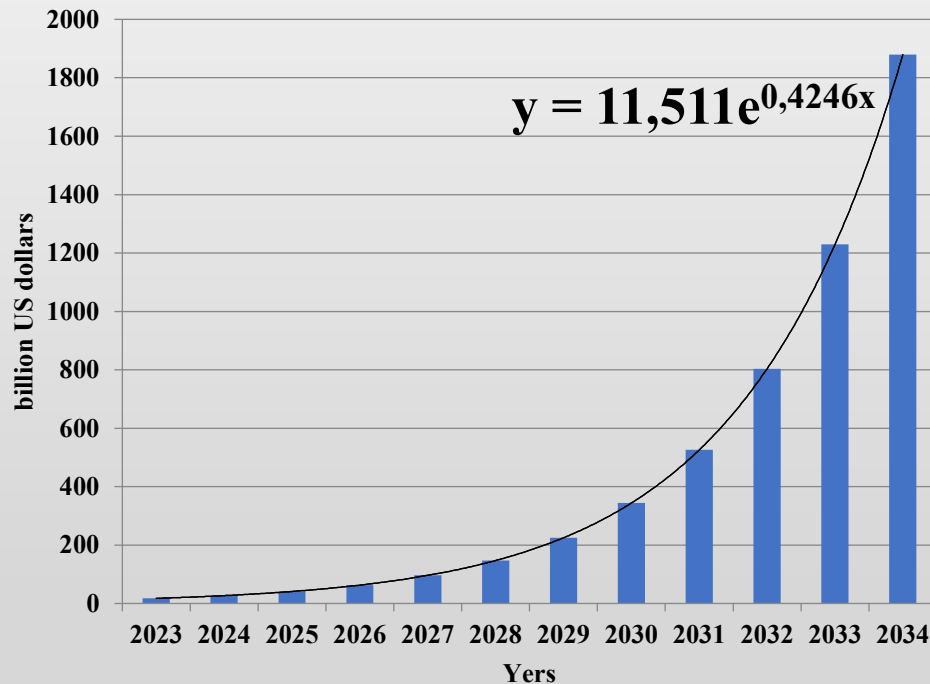


Dynamics of Growth of Global GDP and Assets, %

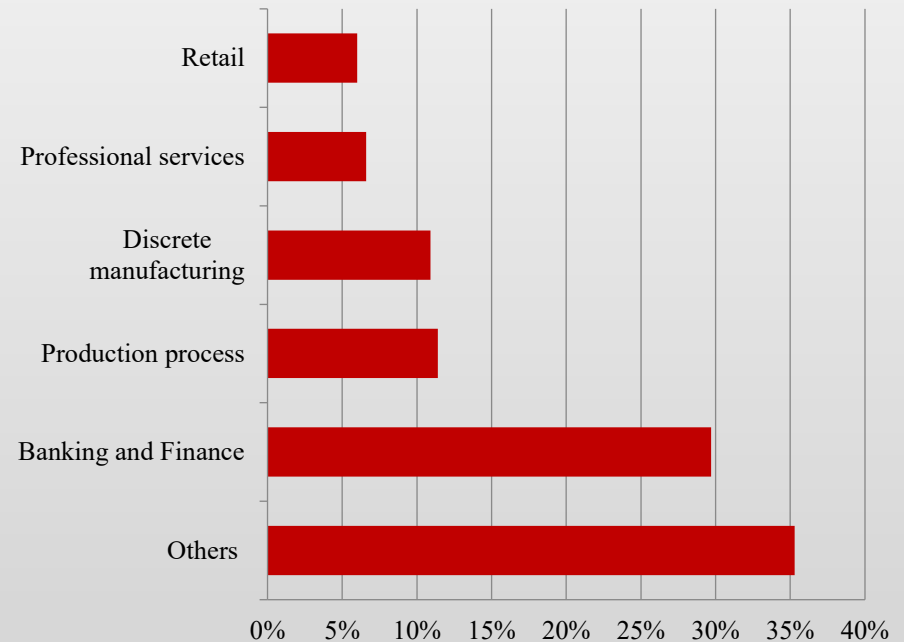




Blockchain Technology Market Size for 2023-2024 and Forecast for 2025-2034.



Distribution of the Global blockchain market value by area in 2024



Formed by the authors based on Blockchain Technology Market Size | Share and Trends 2024 to 2034.

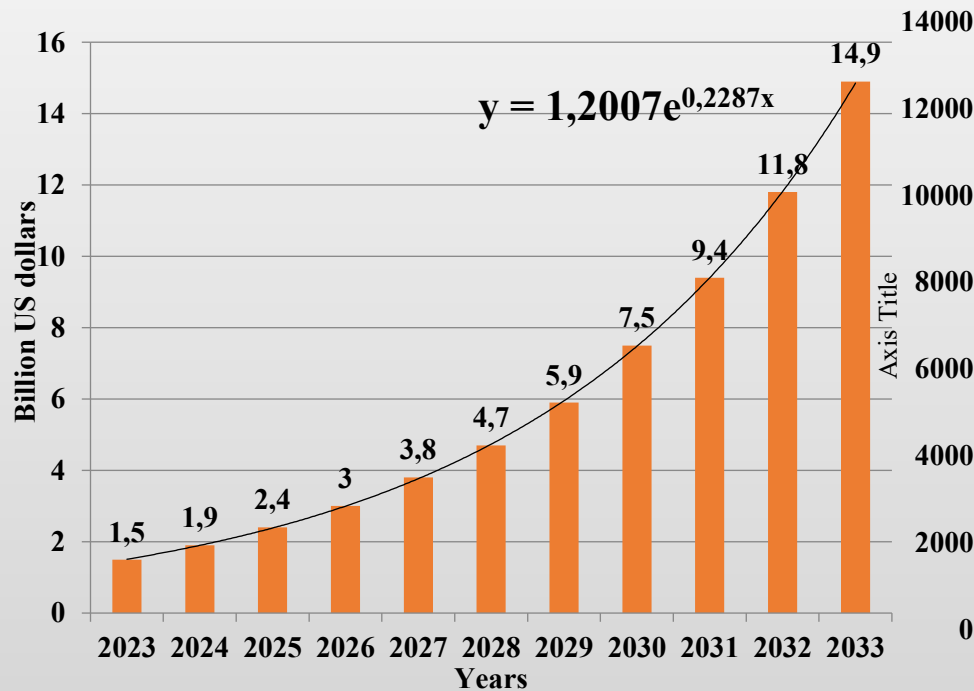
<https://www.precedenceresearch.com/blockchain-technology-market>

Formed by the authors based on Kumar, N. (2025). Blockchain statistics 2025 — Adoption rate, & users. DemandSage.

<https://www.demandsage.com/blockchain-statistics/>



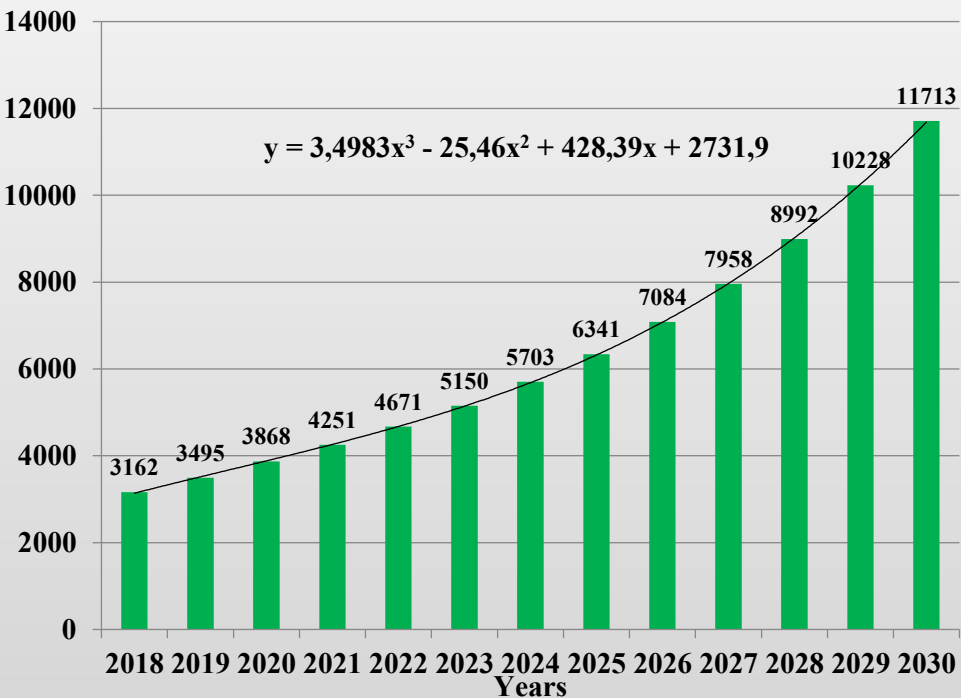
Global Smart Contracts Market 2023-2024 and Forecast 2025-2034



Formed by the authors based on *The Smart Contracts Market (2025)*.

<https://market.us/report/smart-contracts-market/>

Global Cryptocurrency Market Size 2023-2024 and Forecast for 2025-2030



Formed by the authors based on *Cryptocurrency Market Size, Share & Trends Analysis Report...(2025)*

<https://www.grandviewresearch.com/industry-analysis/cryptocurrency-market-report>



The purpose is to conceptualize and improve existing approaches to identifying and valuing intangible resources, with a particular emphasis on digital assets, as well as to develop accounting and analytical support to ensure the effective use of information and intellectual resources in the enterprise's business processes



The hypothesis: there is a statistically significant relationship between indicators of enterprises' innovation activity (growth rates of investment in intangible assets (X_1), innovation expenditures (X_2), number of innovation-active companies (X_3), and business performance indicators (revenue growth (Y_1), share of profitable enterprises (Y_2), and operating profitability (Y_3)).



The results of the multiple regression analysis

		<i>Standard</i>	<i>T</i>		
<i>Parameter</i>	<i>Estimate</i>	<i>Error</i>	<i>Statistic</i>	<i>P-Value</i>	
CONSTANT	2,03076E6	2,24356E7	0,0905148	0,9281	
X1	372,51	114,922	3,24142	0,0019	
X2	104,741	25,705	4,07474	0,0001	
<i>Source</i>		<i>Df</i>	<i>Mean Square</i>	<i>F-Ratio</i>	<i>P-Value</i>
Model		2	3,72141E17	20,92	0,0000
Residual		67	1,779E16		
Total (Corr.)		69			

$$y_1 = 2,031E6 + 372,51x_1 + 104,741x_2$$



A smart contract, as an intangible asset, should be recognized in the enterprise's **accounting** system and considered an object of managerial influence within the enterprise's management system. Its cost should be determined by capitalizing the full development costs (TC), supplemented by the costs associated with setting up the management system for information and functional development support ($R_D C$) and the performance of obligations by the parties to the smart contract ($R_O C$).

$$FC = TC + R_D C + R_O C$$

where FC the full capitalized cost of the smart contract



Additional cost structure for joining the smart contract evaluation in the business unit management system

NN	Cost Category	Functional Purpose
<i>Costs related to informational and functional support of smart contract development ($R_D C$)</i>		
1	Collection and preparation of information for preliminary description	Establishing a base for technical, legal, and analytical modeling of the contract
2	Adaptation of existing software	Integration of the smart contract with ERP systems (accounting, document management)
3	Legal support for development	Ensuring the contract's compliance with applicable legislation
4	Personnel training	Enhancing employees' qualifications for smart contract management
5	Formulation of technical requirements for developers	Defining smart contract requirements according to the legal framework and business goals
<i>Costs related to informational and functional support of smart contract execution ($R_O C$)</i>		
6	Accounting and analytical support	Ensuring the organizational, accounting, and analytical operations of the contract
7	Legal support during contract execution	Supporting contract execution and dispute resolution ⁸



Conclusions

Intangible resources are becoming the main driver of enterprises' market value growth, as confirmed by global trends and our statistical analysis.

There is a clear and statistically proven relationship between investments in intangible assets and business performance indicators.

Digital assets, as a distinct group of intangible resources, require an advanced valuation methodology that considers not only the costs of creation or acquisition but also associated managerial, legal, and analytical expenses.

Implementing such approaches will increase financial reporting transparency and help develop effective strategies for managing enterprises' innovative development.

Thank you for your attention !!!!