

ACKNOWLEDGING, ASSESSING AND RECORDING GROUPED NON-TANGIBLE ASSETS IN THE BOOKS

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Abstract:

We cannot currently speak of development at a small or large scale without speaking of non-tangible assets. The famous marketing expert, Philip Kotler, recently 1 stated in Bucharest that 80% of a company value lies in its non-tangible assets. However the latter are not in the books2 . The success of some economies like the American, the Japanese, the German, the English, the French, the Swedish or the Dutch is a result of either the inventors' inventions which lay the basis for the development of some of the aforementioned countries or the entrepreneur spirit corroborated with making quality products and services. Microsoft, Apple, IBM, Nokia, Phillips, Ford, Citroen, General Motors, Daimler Benz, Volvo or Coca Cola, Pepsi Cola, Nestle or Tutti Frutti, McDonald, KFC, they all represent successful brands worldwide acknowledged which were the origin of non-tangible assets under the form of patents, models and drawings, entrepreneur spirit, successful management, brands, licenses, franchises, quality of the employees, good commercial space/goodwill, etc. Non-tangible assets have been and still are the scope of investigation for many research studies conducted to identify methods and techniques of quantifying the advantages they can represent for businesses. The present study is mainly meant to find, i.e. sort out, based on the information published by the international professional associations in the field - IVSC, IASB, IFAC - some working methods so as to set out the value of the non-tangible assets.

Keywords: *non-tangible assets, acknowledge.*

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