

Protection and Management of Intangible Assets of Scientific Research Institutions

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Abstract: In view of the scientific protection and management of intangible assets of scientific research institutions, the importance of protection and management is expounded, and the significance of intangible assets to scientific research institutions is understood. In view of the problems existing in the management of intangible assets, the paper puts forward suggestions on three aspects: paying attention to the management of intangible assets property rights, optimizing the management mechanism of intangible assets and improving the specialty of intangible assets management. The purpose is to change the ideology of all managers, realize the value of intangible assets, and improve the protection and management system of intangible assets.

Keywords: Scientific research institutions; Intangible assets; Tangible assets; Intellectual property right

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1. Introduction

The research institutions include tangible assets and intangible assets. The protection and management of intangible assets are always the items that need to be paid attention to, and there are some management contradictions. Under the influence of three factors, mainly human, political and cultural, the difficulty of intangible assets protection and management is increasing.

2. Overview of Intangible Assets in Scientific Research Institutions

Not only the reference standards are not uniform, but also the mathematical model is lack of integrity. According to the current situation of intangible assets protection and management in scientific research institutions, some problems need to be solved. This paper discusses on this basis. The intangible assets of scientific research institutions have their own characteristics, which are not recognizable as it has a specific physical form, and belongs to the category of non-monetary assets. Generally, institutions have the patent rights and trademark rights of intangible assets. Since, intangible assets do not have independent material form, they must be based on people, which is an important sign of distinguishing intangible assets from other assets^[1]. In order to obtain more economic benefits, intangible assets in scientific research institutions can be used for a long time, but the actual service life cannot be defined. It is only judged according to the legal provisions and experience, which increases the difficulty of cost control. Intangible assets cannot be determined to improve economic benefits, and specific functions should be shown through tangible assets. Scientific research institutes' intangible assets, which mostly consist of human resources and proprietary technologies, also contain qualities such as economy and innovation.

3. Problems in Intangible Assets Protection and Management

3.1. Intangible property rights get little attention

The management of intangible assets property rights and the value of the actual presentation are not paid enough attention, especially in the management and protection of self-created intellectual property rights of scientific research institutions. The most obvious intangible assets are self-innovation ability. For example, the acquired intangible assets, such as the patent rights and non-patent technology, will be generally summarized into the management category of intangible assets. However, the intangible assets, such as patent right and non-patent technology, are not reflected in the management domain, nor have their value been demonstrated through financial reports ^[2]. In short, scientific research institutions failed to acknowledge the economic worth of self-innovation ability, resulting in a later market development with smaller value advantage. The causes of this problem are linked to long-term production modes and economic systems that cannot be improved, and we should pay greater attention to them to some extent.

3.2. The management mechanism of intangible assets is not perfect

Scientific research institutions only consider that the management personnel are responsible for the management of intangible assets. In fact, the protection and management of intangible assets are standardized and systematic in limitation. Different types of intangible assets protection and management are handed over to each department, but the relationship between each department is not close, which leads to low efficiency of information exchange. The establishment of the job of intangible asset management is unreasonable; the specific rights and responsibilities are vague, and management standards are dispersed, all of which point to problems in intangible asset management. If the problem is not resolved, intangible asset utilization efficiency will be reduced, and the value of intangible assets will not be reflected. In addition, the inadequate supervision of intangible assets will also lead to the management inconsistency in the management of intangible assets.

3.3. The lack of standardization and specialty in intangible assets management

The standardization and professionalism of intangible assets protection and management are very important. Managers are required to have high professional knowledge, understand the composition and professional technology of different types of intangible assets, and improve the efficiency and value of intangible assets management and operation. In addition, intangible assets managers should accumulate vast experience, and can judge the problems in management from details, which needs to accumulate in daily management. However, the implementation of intangible assets protection and management standardization and professionalism of scientific research institutions needs to be constantly improved. Some managers are only responsible for some basic management work, but specific advanced management concepts and technologies are not applied skillfully. In fact, the efficiency in the protection and management of intangible assets are low. The efficiency of the utilization value of existing intangible assets is rather low, which is particularly detrimental to scientific research institutions' management efficiency ^[3].

For the protection and management of intangible assets, management jobs are constantly changed or filled on a part-time basis, which reduces the management professionalism of the intangible assets. According to the requirements of management system, the system related to intangible assets management is more subject to the patent law, trademark law and management system standards, among which the contents of intangible assets are specially formulated. However, in practice, further attention should be paid to the details of the problems, to make the management system more perfect.

3.4. Suggestions on intangible assets protection and management of scientific research institutions

Intangible assets protection and management are always the main work items of scientific research

institutions. Due to the lack of specific physical form, the specific value of intangible assets cannot be measured, but only measured in the form of assets, such as human resources of scientific research institutions. Some intangible assets need to be evaluated and priced, but they cannot match the impairment rate accurately, which leads to the rapid replacement of new technology after evaluation. This seriously affects the actual value, whereas the value of the previous evaluation has lost its practical significance. Some management systems need to be improved, which directly interferes with the embodiment of the actual value of intangible assets. The lack of a unified intangible assets evaluation mechanism, that leads to the final results of intangible assets evaluation are different. In view of this, the following suggestions are put forward in view of the problems existing in the protection and management of intangible assets:

3.5. Pay attention to the management of intangible assets' property rights

Intangible assets, as a kind of material form and physical form, must rely on the physical assets to reflect the actual value, which shows the specific level and ability of scientific research institutions' rights to obtaining excess profits. Therefore, to improve the practical application value of intangible assets, we must establish the consciousness of property right management, pay attention to the management of intangible assets achievements, be familiar with and skilled in the application of laws and regulations related to the protection and management of intangible assets. In addition, eliminate the waste of intangible assets through property management, and guarantee the safety of state-owned assets of scientific research institutions. To increase the protection and management benefits of intangible assets, all managers must re-understand intangible assets and promote their protection and management to a strategic level, establish systematic strategic management plans, and apply current technologies. Simultaneously, consolidate the strategic position of scientific research enterprises in the field of market economy by means of innovative thinking, which is also an important embodiment of value promotion, to promote the sustainable development of scientific research institutions ^[4].

3.6. Optimize the management mechanism of intangible assets

In combination with the special properties of scientific research institutions, the protection and management of intangible assets should have a strong management system, which can meet the changing requirements of intangible assets management. We should pay attention to details while enhancing management systems, such as setting up detailed standards and using the accelerated amortization approach, in order to make the service life of intangible assets clear. A targeted management system can be used for both intangible asset evaluation and impairment management. Institutions should establish and improve the management mechanism of intangible assets, establish close relationship among relevant departments within scientific research institutions, achieve flawless gap protection and management of intangible assets, unify the recognition of intangible assets by all departments, eliminate the deviation in protection and management, and achieve the goal of integrating industry and property within scientific research institutions ^[5].

For the evaluation of intangible assets, scientific research institutions should establish evaluation system with their own characteristics, which mainly reflects the value and authority of the intangible assets evaluation system in the field of scientific research. This summarizes the relationship between the cost, complexity and potential subjective and objective factors, also determine the balance point between the three, as well as minimize the evaluation error. As the intangible assets within scientific research institutions are relatively complex and involve a lot of types, if conditions permit, a special department for intangible asset protection and management should be established for the business of registration, filing, protection, use and income distribution of intangible assets, where professionals can be responsible for effectively to improve the management efficiency. In addition, scientific research institutions and legal assets evaluation institutions can cooperate to make the evaluation more scientific and reasonable, to prevent the loss of

intangible assets.

Since, the initial management of intangible assets are difficult, the specific content of intangible assets amortization will inevitably be limited according to the requirements of management system. Therefore, the evaluation objects of the intangible assets management department include the research and development input, output benefit, capitalization rate and economic life of intangible assets. Some of the results and technologies that have not been recorded in time must be timely checked and registered, as well as the tracking management should be done in the later period to ensure that such temporary hidden assets can also be protected and managed under the system.

The intangible assets management system of scientific research institutions, including long-term incentive mechanism. This is to avoid the loss of talents. Especially in the era of knowledge economy, talent competition has become the focus of the development of scientific research institutions. In the critical period of reformation, scientific research institutions pay attention to the cultivation of scientific and technological talents, such as improving the working environment, creating a modern and comfortable scientific research environment, and creating conditions for managers to display their talents. The introduction of scientific research incentive mechanism, especially in the aspects of transformation of scientific and technological achievements and patent application, can be awarded to the staff who contribute to the protection and management of intangible assets, to mobilize the autonomy of scientific research staff and stimulate them to put enthusiasm into work. In order to achieve ideal effect in intangible assets protection and management, professional management team should be established to implement various systems, transform scientific research results into social productivity, maximize social benefits, and help scientific research institutions accumulate funds and promote sustainable development.

3.7. Improve the specialty of intangible assets management

Scientific research institutions must actively cater to the changes of market environment, to improve the protection and management of intangible assets. Scientific research institutions have always played an important role in the process of modernization construction, especially in the field of science and technology research, which is directly related to the development of industry and economic progress. In order to improve the standardization of intangible assets protection and management, accelerate the transformation of new technology research and development and new achievements. It is suggested that managers should be taught to learn the laws and regulations related to the management of intangible assets regularly, also clarify the relationship between the job achievements and non-job achievements, protect the vital rights and interests, as well as avoid the loss of intangible assets by denying the individual possession of the achievements of scientific research institutions, to point out the direction for the protection and management of intangible assets.

4. Conclusion

In conclusion, intangible assets play an important role in scientific research institutions, and managers must pay close attention to them. In view of the current situation of intangible assets protection and management, it is suggested to change the management concept, not only to affirm its value in management, but also to solve the problems in practice to form a perfect management system. This will result in a significantly improved management system of the scientific research institutions.

Disclosure statement

The author declares no conflict of interest.

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