

摘 要

无形资产是企业的一项综合性资源，企业人、财、物的管理能力、科学技术的开发能力、国际国内市场的经营能力均可通过无形资产体现出来。当代世界上取得成功的跨国公司无一例外不是与他们拥有大量的专利、专有技术、驰名商标、销售网络等无形资产有关。随着科学技术的发展和知识经济时代的到来，以知识形态为主的无形资产在企业生产经营中的作用越来越引起人们的重视。本文对企业无形资产的类别和特征入手，分析我国企业无形资产的现实意义，然后分析企业无形资产评估过程中存在的问题，提出对应的策略。

关键词：企业；无形资产；评估

Abstract

Intangible assets are a comprehensive resource of enterprises. The management capabilities of enterprises, finances and materials, the ability to develop science and technology, and the operational capabilities of the international and domestic markets can all be reflected through intangible assets. The successful multinational companies in the contemporary world are not related to their intangible assets such as patents, proprietary technologies, well-known trademarks, and sales networks. With the development of science and technology and the arrival of the era of knowledge economy, the role of intangible assets dominated by knowledge forms in the production and management of enterprises has attracted more and more attention. This paper starts with the types and characteristics of intangible assets of enterprises, analyzes the practical significance of intangible assets of Chinese enterprises, and then analyzes the problems existing in the process of evaluating intangible assets of enterprises, and proposes corresponding strategies.

Keywords: enterprise; intangible assets; assessment

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