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## **ACCOUNTING AND ANALYTICAL SUPPORT OF KNOWLEDGE MANAGEMENT AT ENTERPRISE**

The paper presents accounting and analytical aspects of enterprise knowledge management. The authors solved the problem of non-compliance of the existing legal framework with contemporary needs for objective reflection of such categories as knowledge, human capital, intellectual resources, and so on.

Knowledge becomes not only one of the leading segments of production, accumulation and exchange of commodities, but also the leading “industrial instrument”, not only in the production of new knowledge, but also in the creation of any product. The labour process itself is associated with the consumption of knowledge needed to solve production problems and the creation of new knowledge.

Intellectual resources of enterprise, as well as knowledge are reflected in the category of “human capital”. In turn, human capital has an active character, while other

capitals are passive in nature, and can be defined as dependent, because they all, without exception, are subjected to actions, aspirations, will of a person.

A necessary condition for effective human resource management is creation of a well-functioning information system which forms the accounting and analytical support of knowledge management system. Knowledge management system includes the creation, storage, dissemination and digestion of knowledge. Accordingly, the subsystem of accounting and analytical support of knowledge management system includes, forms and provides information and analytical basis of each of the elements of knowledge management system.

Unbiased, correct display of structure of assets, their valuation; accounting and control of knowledge, intellectual potential of the enterprise is a prerequisite not only for attracting investment, but also

for ensuring timely managerial in- position and creation of conditions  
fluence, maintaining competitive for advanced development.