

INTELLEKTUAL MULKNING BREND KAPITALI QIYMATINI BAHOLASH

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Tadqiqotchi

Annotatsiya. Ushbu maqolada intellektual mulkning brend qiymatini baholash, brend strategiyasi asosida uni qiymati jihatidan qo'llash va amaliyotda qo'llash haqida fikr yuritilgan.

Kalit so'zlar: intellektual mulk, brend qiymati, brend kapitali, moliyaviy boshqaruv.

Аннотация. В этой статье рассматривается оценка ценности бренда интеллектуальной собственности, ее применение в стоимостном выражении и применение на практике на основе стратегии бренда.

Ключевые слова: интеллектуальная собственность, ценность бренда, капитал бренда, финансовый менеджмент.

Annotation. This article examines the evaluation of the brand value of intellectual property, its application in value terms and application in practice based on the brand strategy.

Keywords: intellectual property, brand value, brand capital, financial management.

1. КИРИШ ВА ДОЛЗАРБЛИГИ

ВВЕДЕНИЕ

INTRODUCTION

Brend kapitali qiymatini aniqlash iqtisodiyotning cheklangan resurslaridan optimal foydalanish, brend portfelini yaratish strategiyasi asosida uni qiymati jihatidan qo'llash, bunday qiymatning boshqaruvi korxonaning moliyaviy boshqaruvida ham qo'llanilishi kerakligi bilan asoslanadi.

Brend kapitalini baholash usuli ikki yo'l bilan o'lchanib kelingan:

-Brend kapitalini marketing bo'yicha baholash usuli, ya'ni iste'molchiga asoslangan brend kapitali.

-Brend kapitalini moliyaviy baholash usuli.

2. МЕТОДЛАР ВА ЎРГАНИЛИШ ДАРАЖАСИ

МЕТОДЫ

METHODS

Brend kapitalini marketing bo'yicha baholash usuli xorijlik olimlarning Keller (1993)¹⁴, Lazzar (1995)¹⁵, Park va Srinivasan (1994)¹⁶, Kumakupa va Russel

¹⁴ Kevin Lane Keller (1993), "Conceptualizing, Measuring, and Managing Customer-Based Brand Equity," Journal of Marketing, 57 (January), 1-22.

¹⁵ Lassar, W., Mittal B. , and Sharma A. (1995) Measuring Customer-Based Brand Equity. Journal of Consumer Marketing 12(4): 11-19.

¹⁶ Park, C.S. and Srinivasan, V. (1994), "A survey-based method for measuring and understanding brand equity and its extendibility", Journal of Marketing Research, Vol. 31, May, pp. 271-88

(1991)¹⁷, Aaker (1996)¹⁸, Motamini va Shakroxi (1998)¹⁹ yondashuvlari orqali baholangan.

Brend kapitalini moliyaviy baholash esa moliyaviy hisob balansida keltirilgan qonun-qoidalar asosida olib borilgan. Balansda keltirilgan son moddiy aktiv sifatida brendga ega bo'lsa ham, lekin iste'molchilar uning bahosi yuqori yoki aksi uning pastligini inobatga olish kerakligi to'g'risida olimlardan Barvays (1999y) va Oldroyd (1994y, 1998y) o'z fikrlarini olg'a suradilar va gudvill va nomoddiy aktiv orasidagi farqni Tollington (1989y) yilda muhokama qiladi.

1993 yilda Simon va Sullivan brend kapitalini baholashda bozorning atributlari jihatidan ko'rib chiqadi. Tijorat bo'yicha baxsni Perrier 1997 yilda, Interbrand kompaniyasi, Financial World, Brand Finance Limited jurnallari dunyo bo'yicha brend kompaniyalarning kapitalini baholab o'z reytinglari natijasini har yili chop etib chiqaradilar va bunday reyting biznes muhitda brendlarni baholash muhimligini ta'kidlaydilar.

3. ТАДҚИҚОТ НАТИЖАЛАРИ РЕЗУЛЬТАТЫ ИССЛЕДОВАНИЙ RESULTS AND DISCUSSIONS

Qiymatini belgilash tushunchasi turli yechimlarni tahlil etishda turli yondashuvlardan foydalaniladi. Hozirgi kunda brend kapitalini baholashda 5 toifaga ajratib o'rganiladi:

- Xarajatlarga asoslangan yondashuv.
- Ochiq bozorga asoslangan yondashuv.
- Iqtisodiy yoki daromad olishga asoslangan yondashuv.
- Formulalarga asoslangan yondashuv.
- Maxsus keltirilgan vaziyatlarga asoslangan yondashuv.

Xarajatlarga asoslangan yondashuvda kompaniya brend darajasiga erishishida sarflagan barcha xarajatlar yig'indisini tashkil etadi. Bunday yondashuv Aaker (1991y.)²⁰ va Keller (1998 y.)²¹ brendni bozor qiymatiga ko'ra umuman teng kelmasligini fikrlaydilar. Ya'ni kapitallashgan brend xarajatlari yoki bozor narxidan ancha past yoki bo'lmasam noto'g'ri boshqarilgan va ijro etilgan brend strategiyalaridan yig'ilgan kapitallashgan brend narxi bozor narxidan ancha pastligi ham ifoda etilishi bilan isbotlab beriladi.

Ochiq bozorga asoslangan yondashuvda, brend bozorga qancha narxga sotib olinishiga tayyor ekanligi ko'rsatib berilishi kerak. Reyli va Shveyz fikriga ko'ra bunda xaridorning eng yuqori beradigan narxi va sotuvchining eng yuqori

¹⁷ Kamakura, W.A. and Russell, G.J. (1991), Measuring Consumer Perceptions of Brand Quality with Scanner Data: Implications for Brand Equity, Report No. 91-122, Marketing Science Institute, Cambridge, MA.

¹⁸ Aaker, D.A. (1996), Building Strong Brands, The Free Press, New York, NY.

¹⁹ Motamini, R. and M. Shahorkhi (1998), "Brand Equity Valuation: A Global Perspective", Journal of Product and Brand Management, 7 (4), 275-290.

²⁰ Perrier, R. (Ed) (1997), Brand Valuation, 3rd Ed, Premier Books, London

²¹ Aaker, D.A. (1991), Managing Brand Value: Capitalizing on the Value of a Brand Name, The Free Press, New York.

beradigan narxi bilan mos tushishi kerak (1999 y.)²². Ammo Barvayzni (1999y.)²³ bunday oldi-sotti bajarilishi uchun brend kapitali narxini chiqarishda unga aynan mos bo'lgan muqobil mavjud bo'lishi va ular ham bozorda

o'z qiymatlarini belgilangan holda taklif etishi kerakligini ta'kidlaydilar.

Kravis va Geldinglar iqtisodiy yoki daromad olish maqsadiga asoslangan yondashuvda brenddan kelajakda daromad olish manbai sifatida qaraladi, ammo buning uchun hozirgi qiymatni aniqlash uslubi zarur (1999 y.)²⁴ degan fikrlarni olg'a surdilar.

Formulalarga asoslangan yondashuv brend kapitalini qiymatini aniqlashda bir necha mezonlarga ajralgan holda hisoblanadi. Bunday yondashuv asosan brend kapitalini daromad olish maqsadiga asoslangan tadbirkorlarga konsalting kompaniyalar yoki boshqa bir qator tashkilotlar orqali hisoblanib taqdim etadilar. Bunday yondashuvga Interbrand kompaniyasi ham tayanadi. Interbrand kompaniyasi brend qiymatini aniqlab berishda dunyodagi yetakchi

kompaniyalardan biri hisoblanadi. Uning hisoblash metodi ko'pgina ziddiyatlarni hal etishda va o'zining dasturi ko'pgina korxonalarining ishonchini oqlaganligi bilan taniladi. Uning hisoblash texnikasida:

- korxonaning qiymatiga marketing, moliya va huquqiy omillarni hisobga olishi;
- buxgalteriya standartlariga to'g'ri kelishi;
- mantiqiy ravishda kelajakda olinadigan foydani hisoblashi;
- brend yangittan yaratilgan yoki sotib olinib yana qayta sotuvga qo'yilganligini hisobga olishidir.

4. ХУЛОСАЛАР

ВЫВОДЫ

CONCLUSION

Yuqoridagilarni ko'rib chiqqan holda:

- Bunday yondashuv orqali brend kapitalini baholashda loyol iste'molchining brendga nisbatan sadoqatlik darajasi brend kapitalining asosi qilib olinadi.
- Bunday yondashuv nafaqat brend kapitalini qiymatini o'lchashga balkim brend kapitalini asosiy strategik boshqaruvining instrumenti sifatida ham ko'riladi.
- Olingan o'lchovlar korxonaning kelajakdagi mavqei ko'tarishdagi va uni bozordagi o'z o'rnini barqaror egallash hamda rivojlanish tendensiya strategiyasini ishlab chiqishga ko'mak beruvchi vosita bo'lib xizmat qiladi.

²² Keller, K.L., (1998), Strategic brand management: building, measuring, and managing brand equity, Prentice Hall, New Jersey.

²³ Reilly, R.F., and Schweih, R.P. (1999), Valuing Intangible Assets, McGraw Hill, New York.

²⁴ Barwise, P., Higson, C., Likierman, and A., Marsh, P. (1999), Accounting for Brands, The London Business School and The Institute of Chartered Accountants in England and Wales, London.

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