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Analysis of the Concept of Intellectual Property Accounting Methodology

N. D. Makhmudova
Intern – teacher of "TIIAME" NRU

Abstract: The article describes the methodology of intellectual property reflection in accounting and analyzes the concept of methodology in detail.

Keywords: Intellectual property, intangible asset, methodology, accounting, method.

Introduction

Today, at the paradigm level, there is an idea of modeling as the basis of accounting methodology, as a basic method for developing its theory and practice.

The concept of accounting methodology is currently one of the most controversial. At the same time, its content determines the set of scientific provisions, the system of basic ideas and views on accounting that make up the theory of accounting. In this regard, the multiplicity of approaches to the content of accounting methodology generates a multiplicity of its theories, which requires the researcher to reveal his own vision of the problem.

Methodology

In our scientific research, we use methods of comparison and empirical analysis.

Results and discussion

According to the encyclopedia, methodology is the study of the structure, logical organization, method sand means of activity; methodology of science is the study of the principles of comprehension, forms and methods of scientific knowledge [6]. But in reality, the concept of methodology is not so clear. The systematization of approaches to its definition based on the works of O. S. Anisimov [2], D. V. Manushin [4], V. A. Medvedev [5], A.M.Nokhov and D. A. Novikov [7; 8], V. M. Rozin [9] and others is presented in Table 1.

Table 1. - Overview of approaches to defining the concept of "methodology" in the works of domestic and foreign scientists

Author	Content of the approach to the concept of "methodology"
1) Interpretation of the concept of "methodology" in the narrow sense	
M.M. Rosenthal P.F.Yudin L.V.Leskov	Methodology - a set of research techniques used in any science; the doctrine of the method of scientific knowledge and transformation of the world.
B. V. Sazonov	Methodological activity is the subject of analysis and construction of development and self-development.
Merriam Webster,Online Dictionary	Methodology – a set of specific procedures, methods, rules and postulates used by a discipline; a systematic study of methods that are applied. They can or should change their discipline.

A. A. Tyukov	The methodology does not recognize the boundaries of consciousness. The subject method of methodology is human consciousness, the laws of its activity with кaтecategories and concepts, work on the development of methodological tools and their implementation in the practical spheres of society. As a result, methodological activity is associated with the expansion of consciousness.
L. F. Ilyichev	Methodology is a system of principles and methods of organizing and constructing theoretical and practical activities, as well as the study of this system.
V. L. Danilova	Methodological thinking is a discourse depending on the choice of category, ontological lconstruction of the type of knowledge. Itincludes self-problematization.
A. P. Buryak	Methodology is a mechanism for constructing private philosophies.
V. V. Matskevich	The object of methodology is industry as a poly object organization.
I. A. Ashmarov, E.S.Fetisova	Methodology consists of methods and principles of cognition that are closely related and interact with each other.
S. V. Illarionov	Methodology includes general and specific methods of scientific knowledge and fundamental principles of this knowledge. These include the following principles: verification, refutability, observability, simplicity, consistency, invariance, and consistency.
D. N. Lozovsky	Methodology is a set of scientific statements about all the elements of the cognitive process - its object, subject, subject, result and research methods.
V. N. Yedronova	Methodology is the teaching of a method and a system of methods that organize and regulate scientific research.
A. O. Ovcharov	Methodology is a set of research procedures, techniques and methods, including methods of data collection and processing.
V. I. Barilenko	Methodology in the general theoretical sense is the study of methods and procedures of scientific activity, and in the applied - sense it is a system of principles and approaches to research.
2) Interpretation of methodology in a broad sense	
N. V. Kozharskaya and V. V. Kozharsky	The methodological apparatus includes the principles of organizing and conducting research; approaches to problem formulation; methods, equipment; the conceptual basis of scientific research (definition of the problem, object, subject, hypothesis, goals, tasks, etc.); etc. recommendation is to the research results(scientific novelty, theoretical and practical significance, etc
R. W. Laybury, Schneider	Methodology of scientific research - substantiation of the reasons underlying the of the reasons underlying the choice of a particular method used in scientific research. the study. research. The rationale includes a descriptionof the theoretical concept that informs the choice of methods to be applied; a description of the choice of methods in the more general nature of scientific work(from among all possible methods with in the accepted concept); an analysis of the relevance of the method to the problem under study; and a thorough review of the literature on methods of other scientific to investigate this issue.
R. M. Nureyev	Methodology is the study of concepts, theories, and basic principles of scientific reasoning, the way in which the relationship between theory and reality is established.

V. N. Yarskaya	Methodology is the science of methodology that concretizes itself in the conceptual framework, the paradigm of the scientific community, the scientific picture of the world, and the technologies of research programs, rules of scientific ethics, standards and regulations.
E. M. Grishanova and E. Y. Orlova	Methodology is the study of the principles, forms, tasks and methods of activity, taking into account a very special form of organization of all people's life activities.
V. K. Krutikov, Y. V. Zaitsev, O. I. Kostina	Methodology is the study of the totality of methods, techniques and operations of practical or theoretical development of reality. The methodology has three levels: 1) general; 2) private; 3) methods and techniques (research methods).
K. E. Howell	Methodology is the main research strategy, which shows the direction in which research should be undertaken, and, among other things, determines the methods that should be used. These methods are described in the methodology, their form and content are defined.
A. A.Nikitin	Methodology is the basis and tools for scientific knowledge of the nature of reality and human nature. By the foundation of science, he understands the concepts, theories, approaches, ideas, paradigms on which scientific research is based; by tools -research methods, consists of a set of research techniques.

An analysis of the definitions of the concept of "methodology" given in Table 1 shows that, despite the apparent incompatibility of scientists ' approaches, there are nevertheless basic positions regarding the concept under consideration, which are recognized by most researchers.

First, the concept of "methodology" can be interpreted in a broad and narrow sense of the word. In a narrow sense, methodology is reduced to methods and techniques of activity; in a broad sense, methodology is considered as a research activity aimed at obtaining new (subjectively or objectively) knowledge.

Secondly, from the methodology of activity, we can distinguish the methodology of research activities aimed at the construction and verification of new knowledge. The methodology of the activity may also involve the allocation of professional aspects.

Third, methodology asan organization of activity covers theoretical and practical aspects and reflects their connection within the framework of the activity approach through the figure of the subject. And this link is realized in the mentality of the subject. Linking involves combining theoretical and practical aspects into a single system that has the property of complexity, as the author of tectology ("universal organizational science") A. A. Bogdanov called it [3, p.423], pointing out that an organization is "a whole that is greater than the sum of its parts". In this case, the equilibrium state of the system is "dynamic". It acts as a constant interaction of a progressively developing system with the environment, leading over time to its disequilibrium and subsequent instability (crisis), another structural restructuring that creates a new stability and a new state of equilibrium at a higher stage of its further development. At the same time, the personal tectology of the subject includes consciousness and self-consciousness, in the formation of which the social environment participates (through communication with other subjects, borrowing experience and methods of its organization), which justifies the commonality of norms and methods of organizing the life activity of subjects [3, p.77].

Fourth, the methodology includes not only a set of methods, but also relevant theoretical aspects that regulate the use of these methods. The assimilation of these theoretical aspects is a necessary condition for the effective activity of the subject, which is reflected in his mental system and has a direct impact on the formation of the mental program of activity. At the same time, the specification of methods is represented by the methodology as an element of the methodology.

Fifth, the main content of the methodology of scientific research is seen in the construction and subsequent analysis of the mental image of the phenomenon under study (including the choice and justification of the goals of tasks, subject, methods of such construction and analysis), as well as in testing the obtained knowledge for scientific validity. At the same time, a scientific hypothesis is formulated (a model of the system of new scientific knowledge being created – A. M. Novikov, D. A. Novikov [8, p. 8]), which is tested, and the results obtained are analyzed, which resultsin either acceptance and argumentation of the hypothesis, or its refutation (G. I. Ruzavin [10,p. 8]). p. 207]).

Thus, methodology (including its component – methodology) is closely interrelated with theory and practice. Moreover, this relationship is realized in the mental environment of the subject (researcher). The effectiveness of this interaction is determined by the richness of the experience acquired (accumulated and borrowed) by the subject and the methods of its organization (including theoretical knowledge and practical experience).

Conclusion

Based on the first tables, it is possible to consider the accounting methodology as an organization of accounting, as a reasonable choice of a set and sequence of techniques and methods that form a method полуfor obtaining a scientifically significant and practically applicable result, as well as its testing for scientific validity and expediency of application. The development of theory and methodology takes place through theoretical models (the interpretation of the concept of a model can be extremely broad, including any description of the phenomenon under study). In practice, modeling involves describing and solving accounting problems.

The creation of new knowledge within the framework of any theory is connected with the process of cognition, which, based on the activity approach, is usually understood as "the mental construction of such forms of knowledge that we first invent and then put into the object", i.e., the theoretical construction of models of the object under study and their ontologization (V. S. Stepin [11, p. 32]). As M. Alley wrote: "Any science ... is based on models" [1, p. 93].

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