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# ACCOUNTING OF INTELLECTUAL PROPERTY PRODUCTS IN THE SYSTEM OF NATIONAL ACCOUNTS

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**Abstract:** The article examines the institutional framework for accounting for intellectual property products in the system of national accounts, issues of inconsistency between various indicators and accounts in connection with the new treatment of research and development expenditure in the 2008 SNA, the classification by institutional sectors in the 2008 SNA and the Frascati Manual, as well as adjustments to the 2015 Frascati Manual on the transfer of R&D expenditure from R&D expenditure to current expenditure in the 2008 SNA. In particular, one of the main priorities of the 2008 SNA is a change in the treatment of R&D expenditure, the impact of these changes on the size, structure and growth rate of gross domestic product (GDP) was studied in our study. In particular, proposals and recommendations have been developed for expanding the statistical information base based on the development of conceptual foundations for accounting for intellectual property products in the SNA and improving the methodology for calculating the results of research activities by institutional sectors in accordance with the classification adopted in MNT-2008.

**Keywords:** System of National Accounts (SNA), intellectual property products, institutional structures, research and development, Frascati Manual 2015, gross domestic product (GDP), gross fixed capital formation, balance sheet, statistical reporting, conceptual framework, institutional sectors.

## Introduction

The modern institutional methodological basis for accounting for intellectual property products in the system of national accounts is the rules of the latest international standard for the system of national accounts adopted in 2008.

In accordance with the institutional methodology for accounting for intellectual property products of the 2008 SNA, the structure of intellectual property products is divided into: results of scientific and research activities; results of exploration and evaluation of mineral reserves; computer software and databases (with a distinction between computer programs and databases); original copies of entertainment works, works of literature and art; other intellectual property products.

The innovations in the 2008 SNA, which affect the system of national accounts and accounting principles and should be taken into account when developing macroeconomic indicators included in the national accounts, mainly concern changes in the structure of economic assets. In accordance with the methodological principles of the 2008 SNA, in macroeconomic accounting, intellectual property products should be classified as manufactured non-financial assets. The basis of the methodology for accounting for IPP in national statistics is to expand the results of scientific and research activities by including them in the composition of economic assets.

The performance indicators of the goals to be achieved in the "Uzbekistan-2030" strategy include such important tasks as increasing the volume of Gross Domestic Product (GDP) to $ 160 billion and per capita income to $ 4 thousand, consistently continuing transformation and institutional

HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
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http://houghtonstreetreview.com/index.php/hsr

reforms in the economy, as well as a set of practical measures to further improve economic statistics in the Republic of Uzbekistan and introduce a modern system of national accounts, including the procedure for the gradual introduction of a modern system of national accounts from January 1, 2020, which provides for ensuring the completeness of the coverage of macroeconomic indicators and improving the methodology for calculating gross domestic product by the final consumption method.

Based on these procedures and tasks, it is necessary to introduce a modern system of national accounts (SNA-2008), create a conceptual framework for the methodology for accounting for intellectual property products (IPP) in national statistics, and ensure compliance with calculations using a new interpretation of scientific research and development, which is a key requirement for the reliability and analytical value of data. This, in turn, determines the urgent task of developing a system of statistical indicators that reflect IPP in macroeconomic indicators and expanding the statistical information base.

**Literature analysis**

International standards, manuals, methodologies, and economic literature have studied a wide range of scientific, theoretical, organizational, legal, and methodological issues related to the institutional framework for accounting for intellectual property products in the system of national accounts. In particular, the System of National Accounts (SNA) is the general methodological framework for accounting for intellectual property products at the macroeconomic level. Detailed information on the specific aspects of the statistical methodology for accounting for and measuring intellectual property products is also available in the following manuals: the OECD Manual on the Measurement of Capital in the Form of Intellectual Property Products (OECD), the OECD Manual on Statistics of International Trade in Services 2010 (OSTS 2010), the Balance of Payments and International Investment Position Manual, Sixth Edition (BPM6) 2009, and the Extended Balance of Payments Services Classification (EBOPS, 2010).

Colombia As noted in the report of Joseph Stiglis, a professor at the University of Utah, Nobel Prize laureate in Economics, and a member of the Commission on the Measurement of Key Indicators of Economic Performance and Social Progress, the Commission recommends paying more attention to national estimates that differ from GDP. The boundary between intermediate consumption and gross fixed capital formation has been discussed and, in accordance with international recommendations, has changed over time, these recommendations apply to intellectual property products. Such products include, for example, scientific research and experimental and design work (RTD). One of the unexplored and little-studied areas in the methodology for accounting for intellectual property products is related to reflecting the results of the commercialization of intellectual property objects in macroeconomic statistical indicators. In particular, Jorge L. Contreras, a professor of law at the University of Utah, USA, and Christopher Heer, Dominic Cerilli, Daryna Kutsyna, Annette Latoszewska, Michelle Huong, relevant practical developments and methodologies are being implemented at the pilot level in some countries.

Scientists from the Russian Federation Neretin O.P., Abroskin A.S., Aleksandrova A.V. “In the conditions of intellectualization of the world economy, it is important to understand the significant impact of intellectual property products on macroeconomic indicators, which requires scientifically sound assessment tools. However, they emphasize that such approaches are not sufficiently developed due to the inconsistency of methodological rules for measuring various components of intellectual property products.”

**Research methodology**

The institutional and conceptual basis for accounting for intellectual property products in the system of national accounts is the SNA-2008, international guidelines and standards, international

HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
http://houghtonstreetreview.com/index.php/hsr

methodology and statistical reporting standards. The SNA is a set of internationally agreed standard guidelines for calculating economic indicators in accordance with specific macro-level accounting and accounting rules based on the principles of economic theory. The main recommendations of the SNA are formulated in the form of a system of concepts, definitions, classifications and accounting rules that constitute an internationally agreed standard for calculating statistical indicators. The SNA, in turn, forms the basis of our research methodology.

In the process of conducting research on the accounting of intellectual property products in the SNA and its statistical analysis through statistical evaluation and harmonization of data with international standards, various statistical analysis methods were widely used, such as statistical observation, aggregation and grouping, statistical indicators, expert assessment, dynamic series and economic indices. This study is the object of our work, which is scientific and practical approaches to the institutional framework for accounting for intellectual property products in the system of national accounts.

In the statistical assessment of the accounting for IPRs as part of GDP, the system of statistical indicators and the main directions for their adaptation to international standards were selected, taking as a basis the "Guidelines for Measuring Capital in the Form of Intellectual Property Products" of the Organization for Economic Cooperation and Development (OECD).

The purpose of our scientific research is to statistically assess the impact of the reforms being carried out to create an institutional and conceptual framework for accounting for intellectual property products in the system of national accounts in our country and to determine the necessary forecast indicators for use in making strategic decisions in our country for the coming periods. At the same time, in connection with the new definition of research and development expenditures, special attention is paid to the creation of scientific proposals and recommendations based on the creation of a mechanism for measures to resolve issues of inconsistencies between various indicators and calculations.

**Analysis and results**

The introduction of a new interpretation of intellectual property product (IPP) expenditures in the 2008 SNA requires clarification of the definitions of a number of key indicators in the accounts of the system of national accounts (compared to the 93 SNA), such as output, intermediate consumption, value added, GDP, capital employed (CAPEX), key indicators of income (for example, profit on education in the formation of corporate income), final consumption expenditure of the public administration sector, savings on income accounts at the disposal of all sectors of the economy, national wealth, investment in fixed capital and other indicators.

The reflection of research and development expenditures in the capital account in accordance with the 2008 SNA should be considered in the context of solving the more general task of applying the new interpretation of research and development services. This approach should ensure the consistency of capital account calculations with calculations in other accounts, which is a key requirement for the reliability and analytical value of the data.

The process of investment in non-financial assets (including research and development) reflected in the capital account is primarily related to production, therefore it makes sense to consider the issue of accounting for other indicators with production account indicators (production, intermediate consumption and value added).

The new interpretation of scientific research and development (R&D) should not lead to an increase in the production indicator of corporations (compared to the SNA -93). This interpretation may lead to an increase in their value added due to the exclusion of expenses for research services

HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
http://houghtonstreetreview.com/index.php/hsr

purchased by corporations from third parties, as well as expenses for research conducted for their own use, from intermediate consumption, which is manifested as the accumulation of fixed capital.

However, as mentioned above, purchases of research services by corporations (and their branches) and purchases of research services by government sectors should be considered as their intermediate consumption. Some corporate branches that produce products for their own account, in addition to research and development services (for example, enterprises engaged in construction for their own needs), may also purchase research and development services, and this will lead to a reduction in their output and intermediate consumption by the same amount compared to the SNA -93 (since this product is usually valued at the sum of production costs), as a result of which the value added of these corporate branches will not change.

The gross fixed capital formation of corporations also does not change compared to the 1993 SNA, since its decrease due to the reduction in the output of the above-mentioned institutions is compensated by an increase in the gross fixed capital formation in the form of purchased and capitalized research and development services.

If the products of the above-mentioned enterprises are valued at market prices, then the value added of the enterprise increases compared to the 1993 SNA by the value of purchased research and development services, these deficits are no longer classified as intermediate consumption. Thus, the gross fixed capital formation of a corporation consists of two elements:

a) the value of production at market prices used by the corporation for its own accumulation; b) the value of purchased research services.

Thus, the gross fixed capital formation is somewhat higher compared to the 1993 SNA.

The above-mentioned changes in corporate value added require clarification of the relevant items in all income accounts of the corporate sector, which should ultimately provide a more accurate measurement of the disposable income account and savings in the capital account compared with the 1993 SNA. Thus, the increase in value added in the production accounts of corporations and non-legal entities leads to an increase in profits and mixed income in the income formation accounts of corporations and households, respectively. As a result, the items of the income accounts of corporations and households increase. In particular, the balance of primary income in the distribution of primary income accounts and the savings in the use of gross discretionary income accounts, which are the source of financing of investment in the capital account, are increased. The increase in the capital accounts of corporations and households corresponds to an increase in their expenditure on fixed capital formation in the form of capitalized research and development services.

In the 1993 SNA, the non-market output of research and development services produced by non-market producers of the general government sector is recorded as final consumption expenditure on the account of discretionary income. Since these expenditures are recorded as gross fixed capital formation in the 2008 SNA, this leads to a decrease in final consumption expenditure and a corresponding increase in savings on the account of general government discretionary income compared to the 1993 SNA.

The reduction in the non-market output of institutions that do not produce research and development services but consume them also leads to a decrease in final consumption expenditure and an increase in savings. In addition, savings in the capital account of the general government sector increase compared to the 1993 SNA. In particular: a) a reduction in intermediate consumption by market enterprises (except for those related to the “Research and Development” branch); b) reduction in final consumption expenditure from the point of view of the use of discretionary income. Such an increase in savings in the account of the general government sector corresponds to an increase in its expenditure on gross fixed capital formation in the form of capitalized research and development

HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
http://houghtonstreetreview.com/index.php/hsr

services. Based on the data in the table below, we consider the necessary and available data for reflecting research expenditure in the capital account and other accounts of the general government, as interpreted in the 2008 SNA.

**Table 1**

**Required information for reflecting research expenditures in the 2008 SNA.**

| | Research and development manufacturers | | Consumers of research and development |
|---|---|---|---|
| | Market | Non-market | |
| Cost of R&D services sold (excluding VAT and other taxes on products), | + | | |
| including exports | + | | |
| Cost of R&D services produced for personal use | + | | |
| VAT and other taxes on R&D-related products | + | | |
| Subsidies for R&D-related products | + | | |
| Changes in the balance of R&D work in progress | + | | |
| Current costs for R&D production | + | + | |
| including: | | | |
| a) goods and services | + | + | |
| including R&D services | + | + | |
| b) wages | + | + | |
| c) other taxes on production | + | + | |
| g) other subsidies for production (-) | + | + | |
| d) consumption of fixed capital | + | + | |
| Expenses for the purchase of R&D services | + | + | + |
| including imports | + | + | + |
| Free receipts of R&D services | + | + | + |
| including from non-residents | + | + | + |
| Free receipts of funds for financing production and purchase of R&D services including from non-residents | + | + | + |
| including from non-residents | + | + | + |

Note: The "+" sign indicates for which institutional unit categories this information is required.

The main source of available information for corporations is statistical reporting on production results and costs. For example, in the Russian Federation, all legal entities (except for small businesses and budgetary organizations), including those that are both producers and consumers of research and development, submit reports in the form of enterprise 1. In particular, in our country, a statistical report 1-KB is submitted to the National Statistics Committee.

Since capitalized research and development costs should be reflected in the balance sheet as accumulated assets, the cost of consumption of fixed capital should be calculated based on data on their average annual cost, thus, in comparison with SNA -93, the cost of consumption of fixed capital in each sector using research and development services as fixed capital should be determined.

The estimate of the consumption of fixed capital embodied in accumulated research and development services should be included in the estimate of the non-market output of the general

HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
http://houghtonstreetreview.com/index.php/hsr

government units that use research and development services as fixed capital, which is formed by the sum of production costs. This leads to an increase in the gross value added of the general government sector, as well as in the gross imputed income and savings indicators. An increase in the non-market output of the general government sector, including the consumption of fixed capital in the form of research and development, should lead to an increase in its consumption for final consumption and the output used by corporations for their own savings. As a result, it should lead to an increase in the gross fixed capital formation of the corporation in the capital account and in the goods and services account. These savings also lead to an increase in the capital accounts.

Research and development services can be subject to foreign trade, therefore, these operations should be recorded as exports and imports in the goods and services account in the relevant account of the rest of the world. Imports of research and development services replenish the resources used to accumulate fixed capital reflected in the capital account, while exports of research and development services reduce the resources used to accumulate fixed capital.

The growth in the gross value added of sectors and branches of the economy, due to the new interpretation of expenses for research and development services, will lead to a corresponding increase in GDP calculated by the production method compared to the MNT-93. In addition, the new treatment of research and development in the income generation accounts leads to an increase in profits due to an increase in value added in the production accounts of corporations, government institutions, and mixed income of households that are not legal entities that produce research and development services. As a result, GDP calculated by the distribution method increases.

The new interpretation of research and development activities leads to an increase in national discretionary income, an increase in the share of savings in its composition, and a decrease in the share of final consumption expenditures, since final consumption expenditures of the government sector decrease.

In the goods and services account, the data used to calculate GDP using the final use method should be compared with the SNA -93, in the 2008 SNA, the following changes should be made in connection with the new interpretation of scientific and research activities:

- the production indicator, calculated as the sum of production costs, is reduced due to the exclusion of the costs of purchasing scientific and research and development services from intermediate consumption, which leads to:

a) a reduction in non-market products of non-market institutions of the state administration sector;

b) a reduction in the production of products for the own savings of corporate enterprises.

- intermediate consumption costs of institutional units of all sectors that are consumers of scientific and research services (except those included in the "Research and Development" sector) are reduced;

- final consumption costs of the state administration sector are reduced;

- the gross accumulation of fixed capital embodied in capitalized research and development services in all sectors of the economy increases.

- as a result of the exclusion of the costs of payment for research and development services provided by third-party organizations from intermediate consumption, the gross accumulation of fixed capital of corporations from their own production (not related to the production of research and development work) decreases. However, this decrease is offset by an increase in the accumulation of purchased and capitalized funds;

HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
http://houghtonstreetreview.com/index.php/hsr

- increases due to the accumulation of working capital reserves among corporations performing research and development work, the addition of changes to the work in progress of research and development work.

This account should also provide for the reflection of research and development services as part of exports and imports of services, but they do not affect the new interpretation of research and development services. Interpreting the use of the output of research and development services as gross fixed capital formation leads to an expansion of the asset boundary by including capitalized research and development expenditures in fixed capital investments.

The initial basis for measuring and classifying research and development services is data on the income and expenditure of units associated with this activity, which are used in compiling national accounts. In addition, the collection and systematization of data on expenditure on research and development activities is carried out within the framework of science (research) statistics based on the rules of the Frascati Manual. In recent years, taking into account the use of the manual in many countries in their practice, the manual has been improved, allowing the use of science (research) statistics in assessing research indicators in the MST.

**Table 2.**

**Classifications by institutional sector in the IHL-2008 and Frascati Manual**

| SNA-2008 | Frascati Guidelines 2015 |
|---|---|
| Non-financial corporations | Business sector |
| Financial corporations | |
| Government | Public administration sector |
| Non-financial corporations | |
| Households | Non-governmental non-profit sector |
| | |
| Outside world | Higher education sector |

The data collected in accordance with the Frascati Manual provide estimates of expenditure on research and development. However, some of its rules and classifications differ from the corresponding rules and classifications of the IHS due to differences in the objectives of these documents. Discussions are ongoing to improve these guidelines to make them more consistent with the IHS requirements. In order to facilitate the implementation of this recommendation, it is advisable to develop detailed guidance on their use in the Statistics Committee.

The coverage of research and development activities in the IHS is largely consistent with the 2015 Frascati Manual, except that research and development activities in the IHS do not include research carried out by individuals on a non-market basis, either through grants or own funds. This is consistent with the general principle that the IHS production boundary does not include the production of services for own use by households (except for living services and paid household services). At the same time, the Frascati Manual recognizes that household research activities are insignificant and that data on them are difficult to collect.

Given the difficulty of obtaining such data from all units engaged in research and development activities, at the initial stage of calculations, only research and development work for market producers whose research activities are the main activity can be included in the calculation of changes in products in work in progress.

Part of the necessary information is contained in the reports of enterprises and organizations in a hidden form and should be separated from the relevant income and expense items. Such information includes:

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http://houghtonstreetreview.com/index.php/hsr

- information on the export and import of R&D products (including on a gratuitous basis), as well as information on gratuitous receipts of funds from non-residents for financing R&D and similar transfers to non-residents;
- income from the transfer of rights to the results of intellectual activity in terms of R&D;
- property (work, services) received gratuitously in terms of R&D;
- periodic payments for the use of rights to the results of intellectual activity in terms of R&D.

There is a lack of information in the financial statements of enterprises and organizations. In particular, international financial reporting standards. Non-current assets ("Non-current assets") on the balance sheet of corporations include such items as "intangible assets" and "results of research and development". At the same time, only a part of intangible assets can be classified as assets in the form of research and development. These are intellectual property rights (partly), patents, licenses (partly).

Detailed information on the existence and movement of intangible assets and research and development expenses by type and group of objects is reflected in the explanatory notes to the balance sheet. The explanatory notes also provide information on the write-off of research and development expenses that did not yield a positive result. A separate section of the explanatory notes contains information on receipts from budget funds, including investments in current assets. For organizations belonging to the "Research and Development" sector, these data can be considered as capital transfers (investment grants) from the public administration sector to finance research costs. Data on income and expenses of small businesses and individual entrepreneurs are usually obtained through sample surveys, data from tax authorities, and calculations of additional sample surveys to take into account unobserved activity in this area. In order to obtain more complete information about the activities of small businesses and individual entrepreneurs performing research and development, we recommend conducting special sample surveys of this group of producers.

The main source of information on research and development costs for public administration sector units is the state budget execution report. This report is compiled in accordance with the recommendations of the IMF Government Finance Statistics Manual, which is the international standard in this field, and must, of course, be able to meet the needs of ministries of finance first and foremost. When the data from this report are used to determine the indicators of the GFS, they usually require a number of adjustments that may be due to differences in the classification of economic transactions and assets within the scope of government sectors, the composition of individual flows and stocks. It is used in the methods of valuing economic transactions and assets, in the application of the transaction accounting principle, and in the use of different periods in which the flow of income and expenditure can be recorded.

**Conclusions and suggestions**

In conclusion, in recent times, significant changes have occurred in the global economy, which are mainly associated with the growing role of information and communication technologies in production processes, the increasing importance of intangible assets and services, the globalization of national economic systems and the implementation of social reforms. These changes are mainly associated with the need to obtain high-quality socio-economic indicators that meet the needs of reflecting scientific problems, which, in turn, requires the development of methodological foundations for the formation of key indicators and calculations in the MHT-2008 calculations, which made it possible to highlight the most important areas of scientific research and development, determine priority areas and determine their economic impact.

The above requirements required adjustments in the field of statistical data formation, including in the theoretical aspects used as a conceptual basis for classifications and statistical studies. This also required updating the System of National Accounts (SNA). SNA is used to summarize and analyze

HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
http://houghtonstreetreview.com/index.php/hsr

indicators of economic development and the country's wealth at the macroeconomic level. The main accounts of the SNA reflect production, consumption, capital stock, distribution and use of income. Based on the balance of assets and liabilities, it is possible to summarize information on all components of national wealth (intangible assets, financial assets and liabilities, natural resources, etc.). SNA provides the opportunity to obtain and analyze general indicators of the economy, as well as statistical data for institutional sectors and branches of the economy.

In the modern economy and in the economy, which, depending on the functional model underlying it, is defined in various ways, such as the knowledge economy, the digital economy, the Internet economy, the intellectual economy, etc., intellectual property products are considered one of the most important types of economic assets. Their qualitative characteristics, in particular, the growth of the scale of their use in the processes of production, final consumption and fixed capital accumulation, are one of the main factors in ensuring high and stable socio-economic development of individual countries and regions.

In the statistics of the Republic of Uzbekistan, in the conditions of increasing requirements for qualitative information provision of the structural restructuring of the economy, the relevance of the tasks related to the development of a methodology for accounting for intellectual property products (IPP) in sectoral sectors, at the level of regional and macroeconomic processes for the economy aimed at the use of intellectual resources and the development of high-tech production is of great importance. The correct solution of these tasks will allow expanding the list of factors taken into account when modeling the dynamics of key macroeconomic indicators and, on this basis, will help to adjust the relevant target indicators of state programs and national projects.

Intellectual property products are simultaneously presented as an object of systematic accounting in the methodology of macroeconomic statistics and in the methodology for the formation of primary data at the level of financial statements of economic entities.

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