

Patentbewertung: Ermittlung Von Immateriellen Werten - Wolfgang Knöbl

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Im den letzten Jahrzehnten wurde die Bewertung von Patenten als Unternehmenswert zunehmend wichtiger. Vor allem die Valuierung der monetären Werte eines Patents bietet hier ein breites Spektrum an Möglichkeiten. Die Zielsetzung dieser Arbeit liegt in der Darstellung der Vorteile einer speziellen Methode genannt apud Modell für Klein- und Mittelbetriebe. Um dies möglich zu machen werden zunächst die Vor- und Nachteile der retrospektiven Valuierungs- und Evaluierungsmethoden dargestellt und darauf Bezug genommen. Die Arbeit basiert auf Rechercharbeiten, welche im Zeitraum von Dezember 2008 bis April 2009 stattfanden und auf Interviews welche in diesem Zeitraum geführt wurden. Das Ergebnis zeigt ein nicht direkt monetär interpretierbares Ergebnis des apud - Modells welches allerdings auf eine breite Anwendbarkeit und damit auf Flexibilität für Unternehmen setzt.

Abstract The area of patents has become increasingly important for companies over the last number of decades. Especially the patent valuation offered a lot of possibilities so far. It is the aim of this study to outline the advantage of one method called APUD for small and medium sized companies, in contrast to the broad set of scientific methods which already exist. To do this, this study focuses on the group of bottom-up valuation and other evaluation methods where the advantages and disadvantages got compared to the APUD method. In order to do that information was collected over a 4 month period between December 2008 and March 2009. The study is based on the information obtained from the research and on interviews done during that time. The advantages and disadvantages are shown for the so called classical methods as well as for the APUD method. The result makes that the APUD method provides a value which is not a monetary one and is based on a broad set of evaluation criterions. Therefore it can be used in different cases, what provides flexibility for the companies.

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