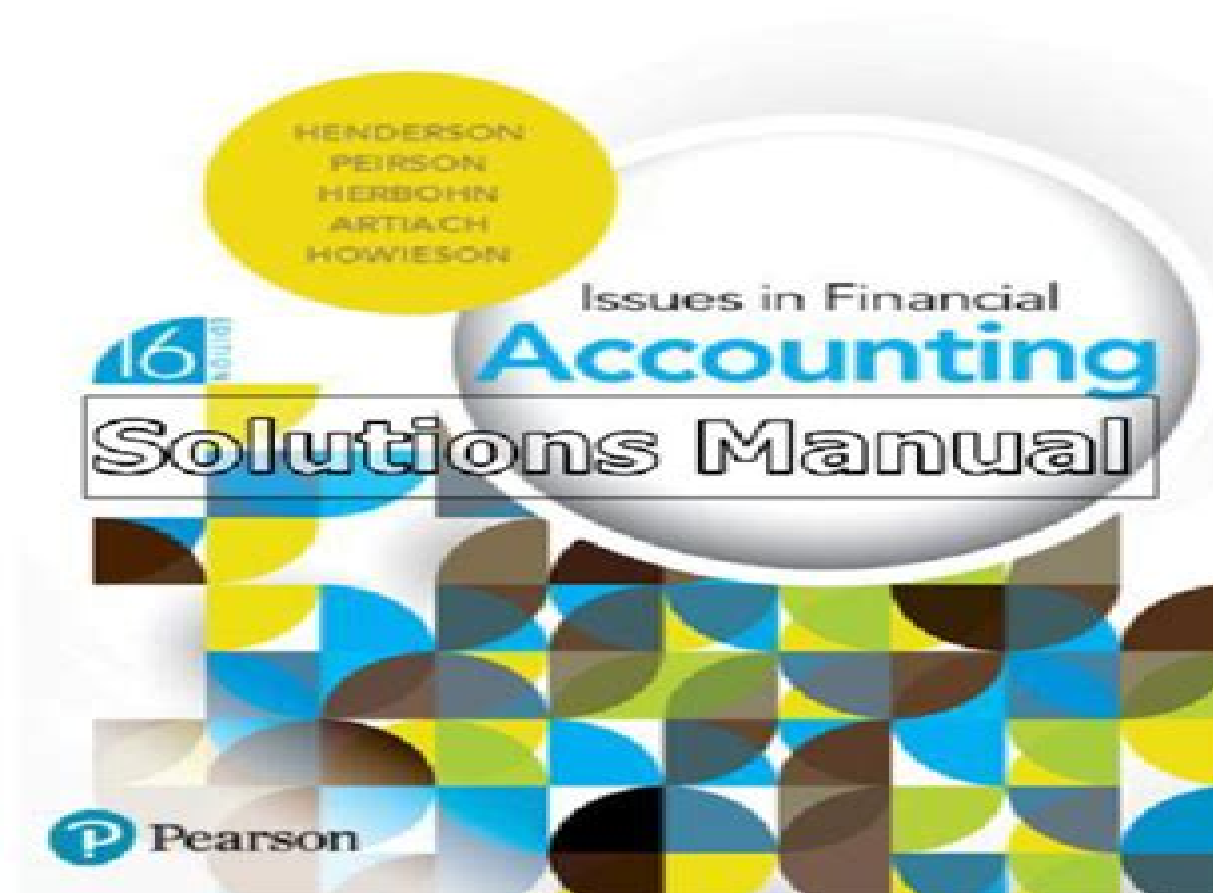


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*The Journal of Social Studies* ,2000

*Intellectual Capital* Ehsan Khavandkar,Jalil Khavand Kar,2013-10-12 Contents Table of Figures xi Lists of Tables xii Foreword xv Preface xvii Chapter One Intellectual Capital An Introduction 1 Knowledge What is it and How is it 14 Towards a phenomenology of the Knowledge Economy 22 New Forms of Organisational Resources 29 Intangible Assets 31 Intellectual Capital 45 Human Capital 63 Structural Capital 65 Information and Knowledge Assets 67 Conclusion 72 Chapter Two Intellectual Capital Management and Development 81 Intellectual Capital Management A definition 83 Knowledge Acquisition Vs Knowledge Creation 90 Knowledge Management 95 Knowledge Management and Intellectual Capital Management 100 Knowledge Management Human Capital 104 Knowledge Management Organisational and Structural Capital 106 Knowledge Management Relational and Social Capital 110 Organisational Culture 113 Organisational Culture and Human Capital 115 Organisational Culture and Structural Capital 118 Management of Organisational Learning 121 Organisational Learning and Intellectual Capital 127 Management of Organisational Capabilities 129 Organisational Capabilities and Intellectual Capital 131 Management of Collaborative and Cooperative Relationships 133 Interorganisational partnership and Intellectual Capital 136 Conclusion 138 Chapter Three Intellectual Capital Measurement Models 147 Organisational Performance and Performance Measurement 148 Accounting for Tangible Assets 153 Accounting for Intangible Assets 159 Intellectual Capital Measurement An Overview 173 Intellectual Capital Measurement Descriptive Models 175 The Market Capitalisation MC Models 178 Tobin's q 179 Invisible Balance Sheet 181 Market to Book Ratio 182 KNOWCORP 184 The Direct Intellectual Capital DIC Models 188 Human Resource Costing Accounting HRCA 189 HR Statement 191 Citation Weighted Patents 193 Technology Broker 196 Accounting for the Future AFTF 198 Inclusive Valuation Methodology IVM 200 Total Value Creation TVC 204 Intellectual Asset Valuation 207 The Value Explorer 209 FiMIAM 212 The Return on Assets ROA Models 213 Economic Value Added EVA 214 Calculated Intangible Value CIV 218 Value Added Intellectual Coefficient VAIC 220

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Methodological issues in accounting research Zahirul Hoque, 2018-03-26 What is my theory How do I choose a theory Why and how should I employ a particular method for collecting the empirical data These basic questions concern everyone involved in research A research study can be a voyage of discovering or choice of theoretical perspective as well as gathering empirics or facts on a problem or situation This book provides a good guideline as to why and how to choose a particular theory or method to study an organisational phenomenon such as accounting All the chapters provide both retrospective and contemporary views by scholars in the field Each chapter documents the latest developments and research in accounting and control systems and provides valuable insights into methodological perspectives in accounting research This second edition has also introduced a number of new chapters covering strategy management control as practice grounded theory approach institutional logic and rhetoric social interaction theory actor network theory and practice theory The book is primarily intended for research students and academic researchers It can also be used for undergraduate Honours course as well as postgraduate accounting and business methodology courses Research organisations and consulting firms in accounting and business fields may also find this book useful The principal aims of this second edition are 1 to update the chapters previously published in 2006 and 2 to introduce new chapters documenting recent developments in accounting research

The Routledge Companion to Accounting Education Richard M.S. Wilson, 2014-04-29 Many enquiries into the state of accounting education training undertaken in several countries over the past 40 years have warned that it must change if it is to be made more relevant to students to the accounting profession and to stakeholders in the wider community This book's overriding aim is to provide a comprehensive and authoritative source of reference which defines the domain of accounting education training and which provides a critical overview of the state of this domain including emerging and cutting edge issues as a foundation for facilitating improved accounting education training scholarship and research in order to enhance the educational base of accounting practice The Routledge Companion to Accounting Education highlights the key drivers of change whether in the field of practice on the one hand e.g. increased regulation globalisation risk and complexity or from developments in the academy on the other e.g. pressures to embed technology within the classroom or to meet accreditation criteria on the other Thirty chapters written by leading scholars from around the world are grouped into seven themed

sections which focus on different facets of their respective themes including student curriculum pedagogic and assessment considerations      *Stock Pricing in Malaysia* Mohamed Ariff, Shamsheer Mohamad, Annuar Md. Nassir, 1998      Toward Greater Logic and Utility in Accounting Philip W. Bell, 2018-12-07 First Published in 1998 Routledge is an imprint of Taylor Francis an informa company      *Business Books and Serials in Print* , 1977      **Financial Accounting** Pauline Weetman, 2019 Students studying accounting for MBA and postgraduate courses and professional courses where accounting is introduced for the first time Visit [www.pearsoned.co.uk/weetman](http://www.pearsoned.co.uk/weetman) for a suite of resources to accompany this textbook including A companion website for students containing multiple choice questions to enable you to test your knowledge A complete solutions guide for lecturers PowerPoint slides for each chapter for lecturers      **Accountants' Index** American Institute of Certified Public Accountants, 1928      **The Proceedings of the Fourteenth Annual Financial Management Conference** , 1985

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