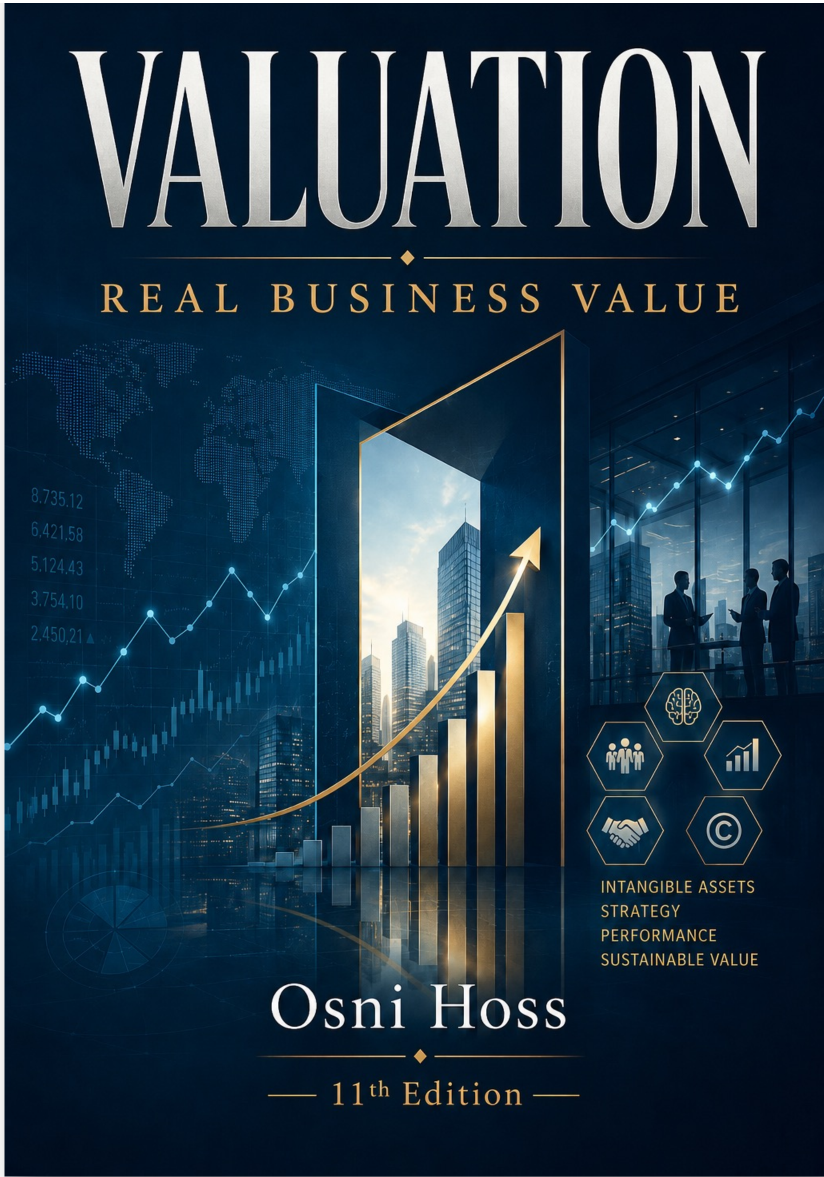
NATURE OF

KNOWLEDGE ASSETS



KNOWLEDGE ASSETS

Provide better conditions for decision-making in a complex business environment in which value-creating assets

Provide conditions to build additional value in the companies

Provide increasing gains in scale

Osni Hoss®
Professor PhD

KNOWLEDGE ASSETS

AT THE SAME TIME – NEGATIVE SIDE

they are too expensive, both to acquire and to develop and too difficult to manage

There may also be a diseconomy of complexity, that is, the greater, more expensive it is to produce

- software, to sold in the world, increases the complexity
- of production and consequently its cost

Osni Hoss
Professor PhD

KNOWLEDGE ASSETS

They are very diffuse,
as in the case of software, difficult to control, as in the case of piracy.

It is known that when you are building an asset of knowledge you can end up with nothing

CLASSIFICATION OF KNOWLEDGE ASSETS

Financial accounting identifying the of KNOWLEDGE ASSETS - does not represent the real value of these assets

Financial accounting advises companies to classifies as expenses

Non-capitalization of intangible assets hides important

part of the basis for internal management analysis

Core Competencies of Knowledge Assets

Implied knowledge and skills

Culture and values

Technology and explicit knowledge

Process management

Assets such as image, customer relations, and networks

Osni Hoss
Professor PhD

NATURE OF

KNOWLEDGE ASSETS