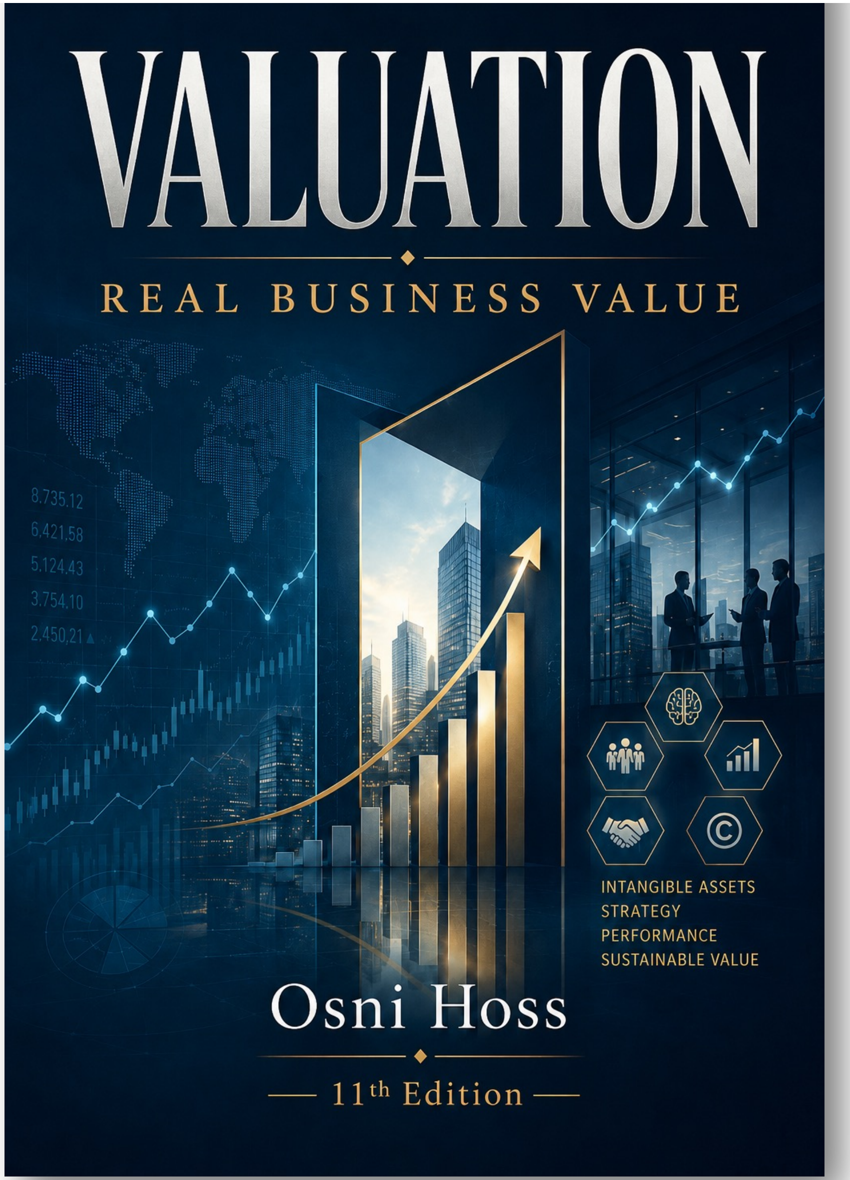
MEASUREMENT PROCESS

KNOWLEDGE ASSET



KNOWLEDGE ASSET MEASUREMENT PROCESS

Current ability to generate value for the company, such as their relevance to the company's strategy, their contribution to competitive advantage and their ability to generate innovation

Evaluation of their past, present and future performance to identify their real value to the company and how they can contribute to the future success of the organization

MEASUREMENT PROCESS

Definition of the economic performance of an enterprise through past, present, and future profits

VALUATION

Osni Hoss®
Professor PhD

MEASUREMENT PROCESS

Valuation

Identify the added value and possible competitive advantages that they can offer the company

MEASUREMENT PROCESS

Valuation

Research that identifies the drivers that add value to the organization and its capacity to generate wealth over time, considering past, present and future time series

MEASUREMENT PROCESS

VALUATION

Direct Identification of Intellectual Capital

Market-Based Capitalization

Based on Return on Assets

Scorecard Methods

Models

Valuation

- Lawrence R. Dicksee method
- New York method
- Hatfield method
- Super profits current value method
- Current cost method
- Technology Broker by Brooking
- Citation-Weighted Patents by Bontis

MODELS

VALUATION

The Value Explorer™ by Andriessen & Tiessen (2000)

Intellectual Asset Valuation by Sullivan (2000)

Total Value Creation, TVC™ by Anderson & McLean (2000)

Accounting for the Future (AFTF) by Nash H. (1998)

Tobin's q by Stewart (1997) and Bontis (1999)

Investor assigned market value (IAMV™) by Standfield (1998)

Market-to-Book Value by Stewart (1997) and Luthy (1998)

Stewart's Economic Value Added (EVA™) (1997Stew)

Knowledge Capital Earnings by Lev (1999)

Skandia Navigator™ by Edvinsson and Malone (1997)

Value Chain Scoreboard™ by Lev B. (2001)

MODELS

VALUATION

These methods use different approaches to evaluate the knowledge assets of companies, through quantitative and qualitative drivers, discounted cash flows, taxation of intellectual property

Models

Valuation

- Accounting Asset Valuation
- Asset Valuation by the Market
- Present value of dividends
- Price and earnings per share (equity)
- Earnings Capitalization
- The billing multiples
- Cash Flow
- Economic Value Added
- Discounted Cash Flow
- Free Cash Flow
- The Market Value Added (MVA)
- The Capital Asset Pricing Model (CAPM)
- Asset Pricing Model (APM)
- Lev's methodology