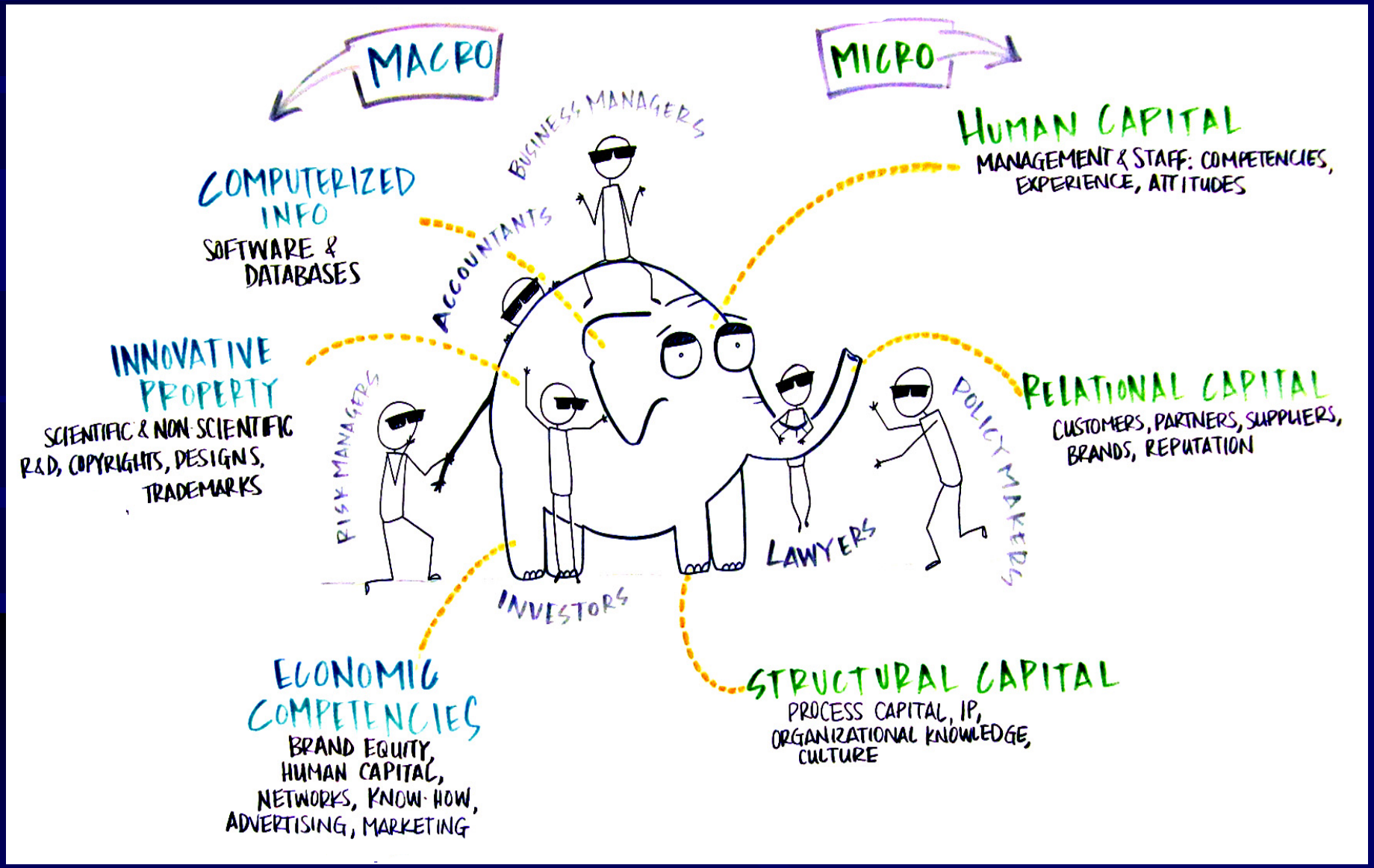
Intangibles and Knowledge-Based Capital

Ken Jarboe
Athena Alliance

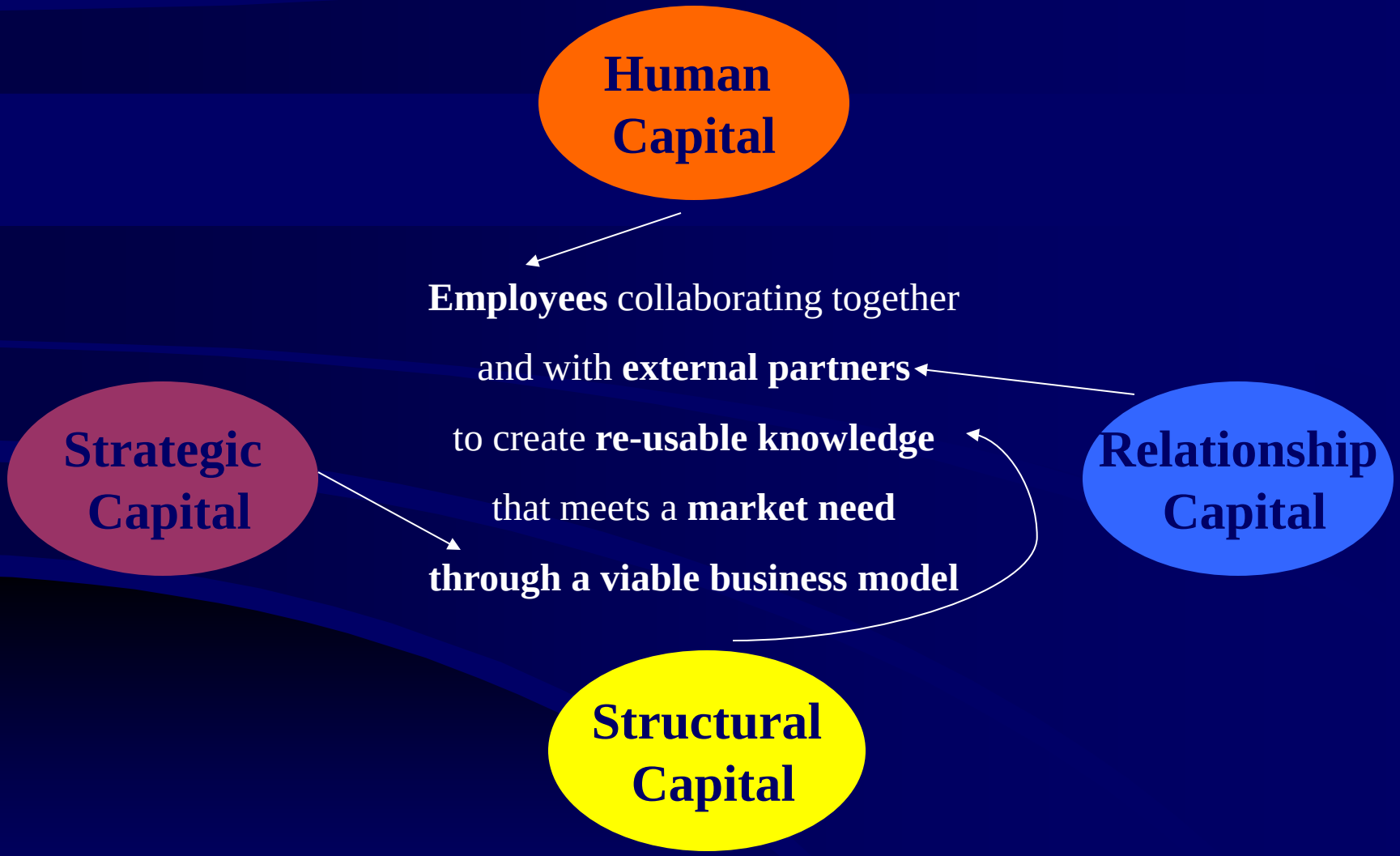
www.athenaalliance.org

www.intangibleeconomy.org

January 201

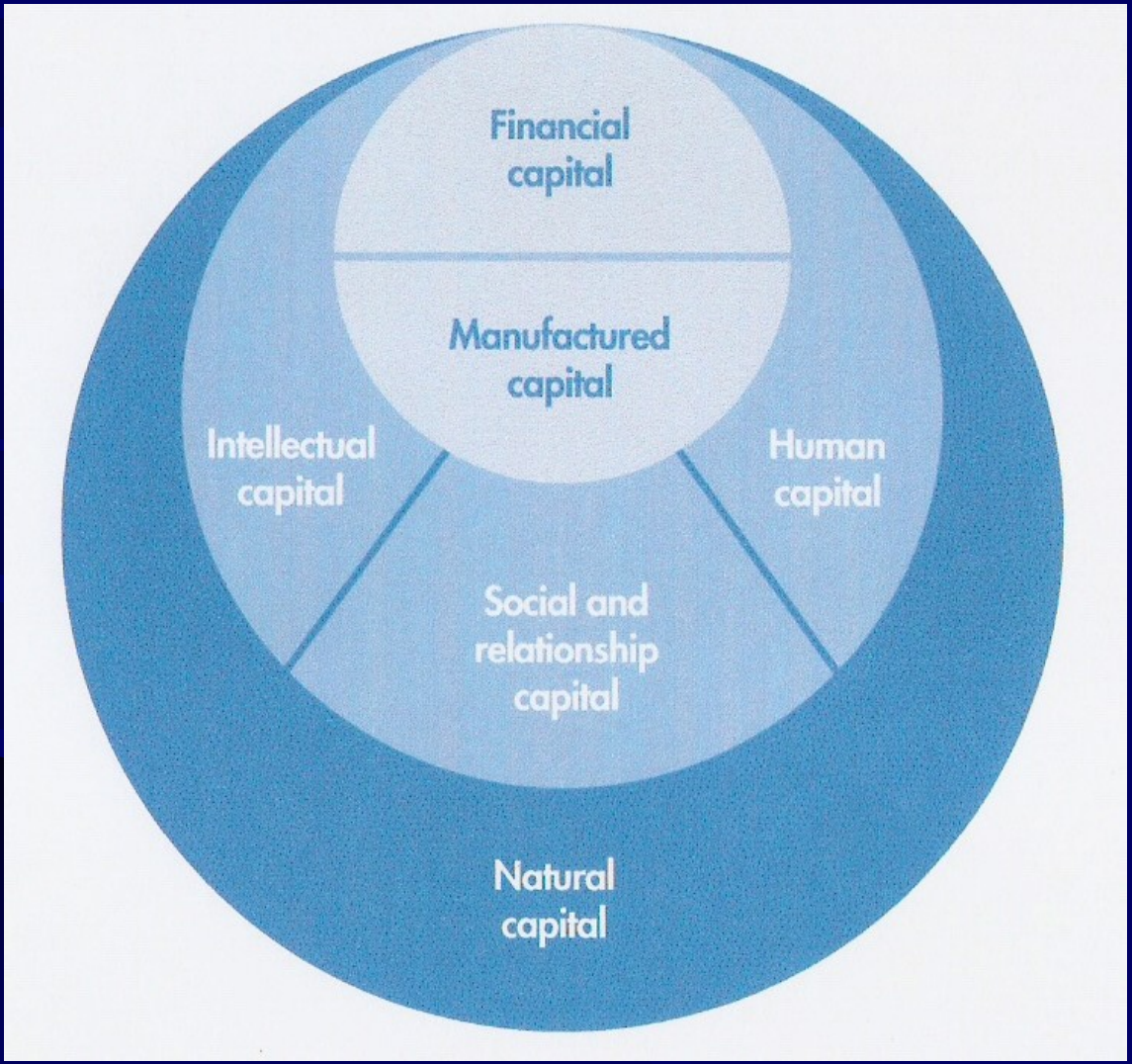

MACRO
MICRO
COMPUTERIZED INFO
SOFTWARE & DATABASES
INNOVATIVE PROPERTY
SCIENTIFIC & NON-SCIENTIFIC R&D, COPYRIGHTS, DESIGNS, TRADEMARKS
ECONOMIC COMPETENCIES
BRAND EQUITY, HUMAN CAPITAL, NETWORKS, KNOW-HOW, ADVERTISING, MARKETING
HUMAN CAPITAL
MANAGEMENT & STAFF: COMPETENCIES, EXPERIENCE, ATTITUDES
RELATIONAL CAPITAL
CUSTOMERS, PARTNERS, SUPPLIERS, BRANDS, REPUTATION
STRUCTURAL CAPITAL
PROCESS CAPITAL, IP, ORGANIZATIONAL KNOWLEDGE, CULTURE
BUSINESS MANAGERS
ACCOUNTANTS
RISK MANAGERS
INVESTORS
LAWYERS
POLICY MAKERS

Parts of Intangible Capital



Source: Mary Adams, ICA@Trek
Mary Adams and Michal Oleksak, Intangible Capital: Putting Knowledge to Work in the 21st Century Organization, Praeger, 2010.

Integrated Reporting Framework



Source: International Integrated Reporting Consortium

The resource base of the 21st century enterprise



PHYSICAL ASSETS

PP&E

Inventory

Other

FINANCIAL ASSETS

Cash & equivalents

Securities

Investments

MATERIAL SUPPLY CONTRACTS

Licenses, quotas & franchises

REGISTRABLE IPR

Copyright or patent protected originals - film, music, artistic, scientific, etc. including market software

Trademarks

Designs

OTHER IPR

Brands, know-how & trade secrets

COMPETENCY MAP

Distinctive competences

Core competences

Routine competences

CAPABILITIES

Leadership

Workforce calibre

Organizational (including networks)

Market/ reputational

Innovation/ R&D in-process

Corporate renewal

Source: Clark Eustace, *The PRISM Report 2003: Research findings and policy recommendations*, October 2003