Intangibles and Knowledge-Based Capital

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Employees collaborating together and with external partners to create re-usable knowledge that meets a market need through a viable business model.

Source: Mary Adams, ICA@Trek
Integrated Reporting Framework
The resource base of the 21st century enterprise

Tangible assets where ownership is clear and enforceable

Rights that can be bought, sold, stocked and readily traded in disembodied form and (generally) protected

Non-price factors of competitive advantage

Potentially unique competition factors that are within the firm’s capability to bring about

“Hard”
Commodities (disembodied)

“Soft” - difficult to isolate and value (embodied)

TANGIBLE ASSETS

INTANGIBLE GOODS

INTANGIBLE COMPETENCES

LATENT CAPABILITIES

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


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