

Investigating factors determining the value of intellectual capital using a scale estimation to measure it

Hossein Tafahomi*,

Abstract: Organizations are entering a knowledge-based economy, in which knowledge and intangible assets are recognized as the most important competitive advantage of organizations. One of the components of intangible assets is intellectual capital, which has an important impact on the organization's strategic performance and implementation. Therefore, identification, measurement and management of intellectual capital is of particular importance and leads to the observation of the true value of organizations. Different classifications have been proposed for measuring intellectual capital, one of which has been proposed by Palic called Value Added of Intellectual Capital, which consists of three components of physical capital efficiency, human capital efficiency, and structural capital efficiency. In this research, based on the model (value added of intellectual capital), the value of intellectual capital of companies accepted in Tehran Stock Exchange for the period of 5 years 2011-2011 was calculated and then the relationship between the components of intellectual capital value has been evaluated. In the present study, the statistical method used for data analysis is multiple regression and correlation coefficients. ed sample includes 73 companies continuously for a period of 7 years. The size of the company is considered as a control variable. On the levels of intellectual capital and financial performance. With these results, it is possible to draw the attention of managers, shareholders, investors and other interest groups to the resources and capabilities of the enterprise, and to use this model to achieve higher financial returns and access to real value of companies.

Keywords : Key Words: Intellectual Capital, Company Value, Multiple Regression, Tehran Stock Exchange

[Islamic Azad University, Rasht Branch - Thesis Database](#)
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)