

عنوان مقاله:

Investigation the relationship between intellectual capital and Return on assets

محل انتشار:

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خلاصه مقاله:

Organizations are entering a knowledge-based economy, an economy in which knowledge and intangible assets recognized as the most important competitive advantage. One of the components of intellectual capital is an intangible asset that has a significant impact on performance and strategic implementation of the identification, measurement and management of intellectual property is of particular importance and led to the observation of real value to organizations. To measure the various classifications of intellectual capital provided that one of these categories by Pulic name (value-added intellectual capital) raised the performance of the three components of human capital, structural capital efficiency and capital efficiency has been used up. The aim of study was to investigate the relationship between intellectual capital efficiency during the years ۱۳۸۳ to ۱۳۹۲ was assets. To test the hypothesis of audited financial data for eligible manufacturing companies in the software used Vrdnryn period. EXCEL and software to test the hypothesis wide Azsfhh the SPSS۲۰, correlation and regression analysis. The hypothesis, that the value-added components of intellectual capital, human capital efficiency, capital efficiency and return on assets employed Shrkthartbat meaningful and positive. And structural capital efficiency and return on assets is a significant relationship.

کلمات کلیدی:

human capital, structural capital, capital employed, value-added intellectual capital, هزینه تبلیغات, ارزش برند تجاری (نسبت Q توبین), نرخ بازده دارایی ها, نرخ بازده سهام

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