

## عنوان مقاله:

Extended Value Added Intellectual Coefficient in Manufacturing Companies: Technology Based Companies

## محل انتشار:

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## خلاصه مقاله:

The main purpose of this study is to empirically compare of intellectual capital (IC) and its efficiency among manufacturing companies with different level of technology using a sample of 135 Malaysian listed manufacturing companies during the 2006-2012 period. The manufacturing companies are classified into different sectors based on their products and services (Standard Industrial Classification (SIC) code) on OSIRIS databases. Then, they are categorized into one of the four groups: high, medium-high, medium-low, and low technology. The results of ANOVA test indicate that investment in IC and its components, and efficiency of IC and its components vary with degree of technology of the manufacturing companies. It also can be concluded that more investment in IC components does not necessarily lead to more efficiency of IC.

## کلمات کلیدی:

Intellectual Capital, Extended Value Added Intellectual Coefficient, Technology Based Companies

## لینک ثابت مقاله در پایگاه سیویلیکا:

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