

عنوان مقاله:

Studying the relationship between intellectual capital and performance evaluation indices (Case study:
(Pharmaceuticals in Tehran Economic Geography

محل انتشار:

دومین کنفرانس بین المللی مدیریت، حسابداری و اقتصاد (سال: 1394)

تعداد صفحات اصل مقاله: 5

نویسندگان:

Ali Jamali - *Department of Accountin, Payame Noor University, I.R.Iran. - corresponding Author*

Farhad Zand - *Department of Social Science, Payame Noor University, I.R.Iran*

خلاصه مقاله:

Results of many studies indicate the poor performance of Tehran stock exchange. In this market existence of tools for performance measurement and financial power evaluation is necessary. On the other hand, stock price fluctuation and investment decision in companies in authorized stock exchange show the need for tools to evaluate the financial power of these companies. One tool to evaluate financial power and decision to make investment in companies is to use financial sheets analysis and achieve pattern for evaluating the function of these companies. Main object of this research is to study relation between intellectual capital and performance evaluation of drug companies accepted in Tehran stock exchange. For this purpose, information of 30 accepted pharmaceuticals in Tehran stock exchange in 2008 till 2011 has been gathered and analyzed by Spearman test. Results of this search show that there is a significant relation among intellectual capital and function evaluation, market added value and economic added value. Also, there is no significant relation among intellectual capital and stock owners` salary return rate, and assets return .rate

کلمات کلیدی:

intellectual capital, structural capital, physical capital, performance evaluation

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/559657>

