

Þekkingarverðmæti

Hvað skiptir máli?



dr. Eggert Claessen Framkvæmdastjóri

Þekkingarverðmæti



- Hver eru þau?
- Hvar eru þau?
- Hvernig er þeim lýst?
- Hvers virði eru þau?
- Hvað er þekkingarskýrsla?

The PIP process



Assess

- Determine critical intangibles
- Align with company vision, mission and values
- Compare and streamline with strategy
- Refer to the PIP list of Indicators
- Is the necessary data available?

Measure

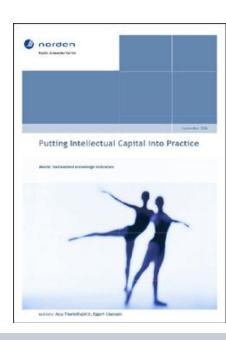
- Use the PIP measurement assigned to each indicator
- Benchmark internally and against competitors
- Form the company baseline

Manage

- Management challenges to improve performance
- Set goals, actions and initiatives based on IC
- Link to management tools

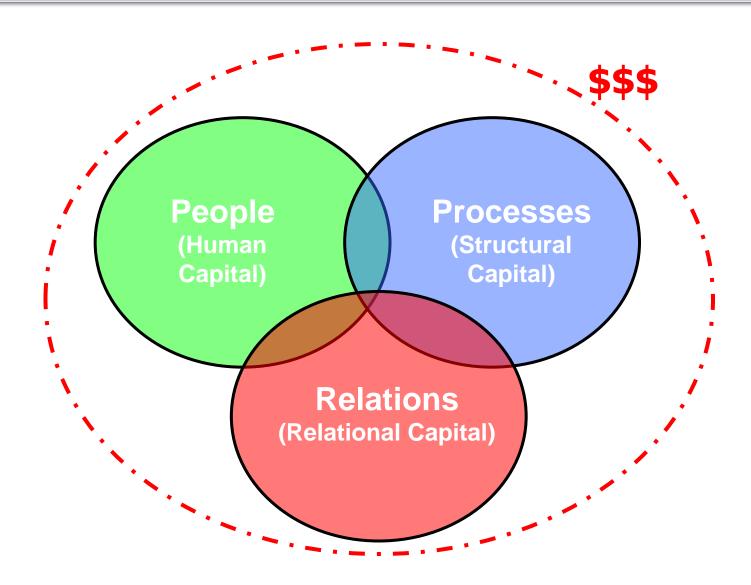
Communicate

- Internally to implement strategy
- Externally through IC reporting



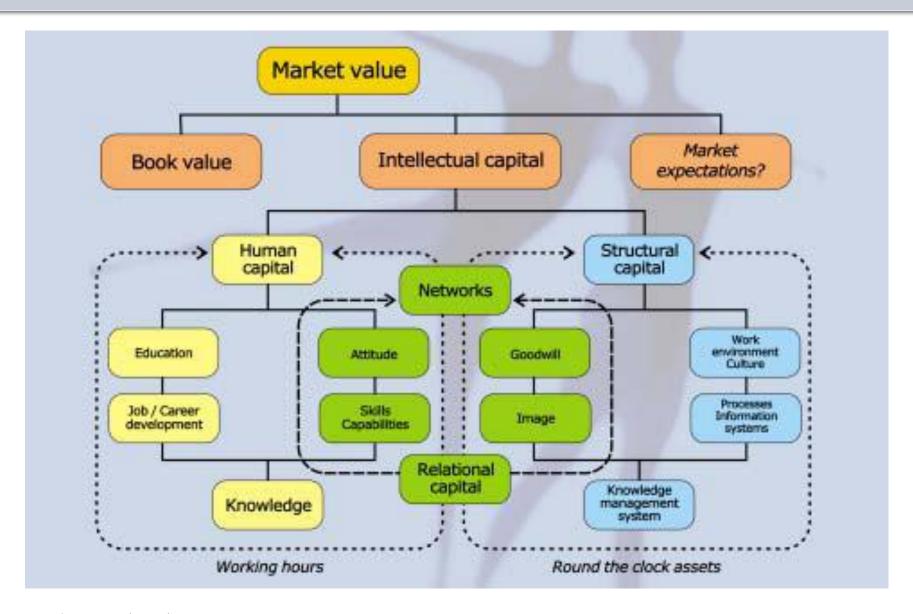
The foundation for value creation





Composition of market value





Ref: Rannis (2002)

Examples of value extraction



Market-related

- Trademarks, trade names
- Service marks
- Trade dress
- Newspaper mastheads
- Internet domain names

Customer-related

- Customer lists
- Customer contracts
- Customer relationships

Artistic-related

- Plays, operas, ballets
- Books, other literary works
- Musical works
- Pictures, photographs
- Video & audiovisual material

Contract-based

- Licensing agreements
- Advertising or service contracts
- Lease agreements
- Construction permits
- Operating and Broadcast rights
- Employment contracts

Technology-based

- Patented technology
- Computer software
- Un-patented technology
- Databases
- Trade secrets, secret formulas

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How intangibles differ from tangibles

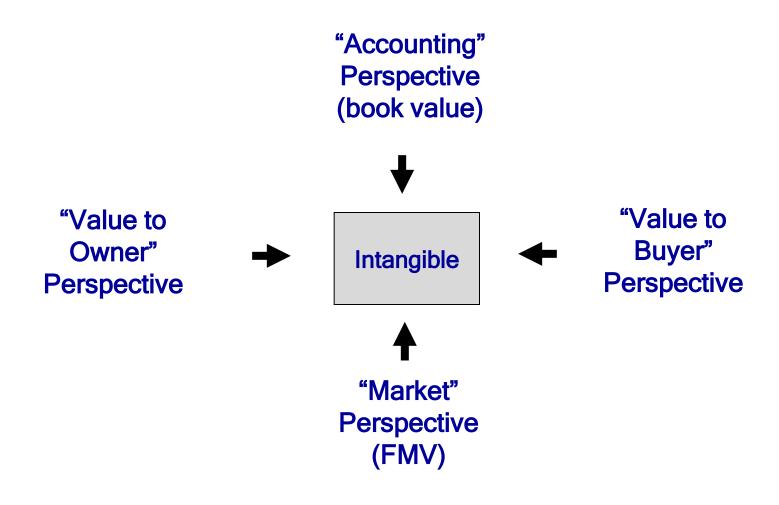


- With respect to creating and extracting value, there are two critical differences between intangibles and tangibles:
 - Context-dependency: the value potential of intangibles depends on the context in which that value will be realized;
 - <u>Multiple simultaneous value streams</u>: intangibles are capable of generating more than one value stream simultaneously.

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Different perspectives





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