

The relationship between intellectual capital and financial performance: An empirical investigation in an Iranian company.



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The relationship between intellectual capital and financial performance: An empirical investigation in an Iranian company

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Article Number - 0D6EADF15642 | Vol.5(1), pp. 88-95, January 2011 |

<https://doi.org/10.5897/AJBM10.712>

📅 Accepted: 03 September 2010 | 📅 Published: 04 January 2011

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Abstract

In the Intellectual Capital (IC) literature, only a few studies have analyzed the relationships among the components of IC and organizational success. This study provides further insight into the role of IC in organizational performance, especially financial performance. In this order, Value Added Intellectual Coefficient (VAICTM) method has been used for measuring the value based performance of the company. Corporate performance measures used in this analysis are profitability, Employee productivity, and Growth in sales. The intellectual capital (human capital and structural capital) and physical capital of the company have been analyzed and their impact on corporate performance has been measured using multiple regression technique. Findings from the empirical analysis indicate that the relationships between the performance of a company's intellectual capital and profitability, Employee productivity, and Growth in sales are informative. The empirical findings suggest that the performance of a company's intellectual capital can explain profitability and productivity.

Key words: Intellectual capital, financial performance, productivity, Iranian company.

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