INITIAL SITUATION

It is common ground for most European enterprises, that knowledge as a production factor is becoming increasingly important for securing competitiveness and sustainability. Thus managing the so called “Intellectual Capital” (IC) becomes more and more important for organisations. Furthermore, the communication of those intangible assets to the customers, partners and investors has become a critical factor of success.

The “Intellectual Capital Statement” (ICS) is a strategic management instrument to assess soft factors, to quantify their contribution to value creation and to enable the deduction of suitable measures for development. The methodology is based on international experiences and has the broadest dissemination in all branches and sizes of companies all over Europe.

OBJECTIVES

The ICS is a workshop-based method which does not only permit getting a whole new perspective on the functionality of a company, but also delivers a prioritization of fields of action for the development of a company and a consistent report to communicate intangible assets. Based on European ICS quality standards, the training enables the ICS Moderator to professionally prepare, moderate and guide through an ICS implementation process working on the highest quality level with a solid methodical foundation. Thus, the qualified ICS Moderator is able to guarantee an efficient ICS implementation and practical benefits for corporate management.
**Approach**

Starting with the vision and the value chain of the organisation, workshops are conducted to identify and evaluate the company-specific factors of Intellec-tual Capital and to describe it with significant parameters. The specially designed ICS Toolbox supports the single steps of the ICS and guides the user through this whole implementation process. Workshop results can be documented easily and relevant data is stored consistently. Furthermore, interaction between the factors of the Intellectual Capital (Human, Structural and Relational Capital) and their effects on business success are focused. Thereby the specific fac-tors show their importance and it be-comes apparent which factors are more sensitive to risk or, in contrast, function as stabilisers. The ICS Toolbox supports this step by displaying complex interactions through simple graphic evalua-tions. Thus, measures for improvement can be derived and documented. Finally, the developed results are sum-marized in the Intellectual Capital Statement document which can be generated automatically and edited easily with the help of the ICS Toolbox.

**Results and Benefits**

By establishing an Intellectual Capital Statement, the following benefits can be expected:

- Increased transparency about knowledge and competences.
- Detection of improvement oppor-tunities and innovation potential.
- Well-founded basis for decision-making and organisational de-velop-ment.
- Improved external communication through visualization of the corpo-rate performance.
- Improved negotiation basis with investors.

The ICS Toolbox features high user-friendliness and guarantees:

- High data consistency through strict process orientation and plausibility checks
- Simple collection and assessment of all factors and indicators to cre-ate a complete Intellectual Capital Statement
- Reduction of the effort and speed-ing up of the ICS process and thereby the optimisation of the cost-benefit ratio.

**Reference Information**

The ICS method was developed in the pilot project „Wissensbilanz – Made in Germany“ and was harmonised on European level within the project „InCaS: Intellectual Capital Statement – Made in Europe“. So far, it has been implemented successfully in more than 350 small and medium-sized enterprises (SMEs) as well as in large corporations across Germany and Europe. The two-day training for qualifying as an ICS Moderator is offered by Fraunhofer IPK in cooperation with Fraunhofer Academy. It is the first comprehensive European training to convey a consistent, acknowledged procedure for systematic management and communication of Intellectual Capital. Fraunhofer IPK is the exclusive partner of the European SME association CEA-PME for InCaS™ trainings.

The ICS Toolbox was developed by Fraunhofer IPK and supports the German methodology „Wissensbilanz – Made in Germany“ as well as the European methodology „InCaS: Intellectual Capital Statement – Made in Europe“. The Microsoft Windows®-based application particularly supports ICS Moderators during the ICS implementation process. The ICS Toolbox is only available for trained ICS Moderators and is part of the seminar’s working material.

**Further Information**

www.academy.fraunhofer.de/english/
www.wissensmanagement.fhg.de

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**Assessment of the Intellectual Capital with the help of the ICS Toolbox (View: „ICM– Portfolio“)**