

Metodologías de Medición

Name	Originator ref	Description of measure	Type	Para ref
Technology broker	(Brooking, 1996)	Value of intellectual capital of a firm is assessed based on diagnostic analysis of a firm's response to 20 questions covering four major components of intellectual capital	DIC	4.1
Citation- weighted patents	(Bontis, 2000)	A technology factor is calculated based on the patents developed by a firm. Intellectual capital and its performance is measured based on the impact of research development efforts on a series of indices, such as number of patents and cost of patents to sales turnover, that describe the firm's patents	DIC	
The value explorer™	(Andriessen and Tiessen, 2000)	Accounting methodology proposed by KMPG for calculating and allocating value to five types of intangibles: (1) Assets and endowments, (2) Skills and tacit knowledge, (3) Collective values and norms, (4) Technology and explicit knowledge, (5) Primary and management processes	DIC	4.2
Intellectual asset valuation	(Sullivan, 2000)	Methodology for assessing the value of intellectual property	DIC	
Total value creation, TVC™	(Anderson and McLean, 2000)	A project initiated by the Canadian Institute of Chartered Accountants. TVC uses discounted projected cash-flows to re-examine how events affect planned activities	DIC	Data not avail.
Value added intellectual coefficient (VAIC™)	(Pulic, 2000)	Measures how much and how efficiently intellectual capital and capital employed create value based on the relationship to three major components: (1) capital employed; (2) human capital; and (3) structural capital	ROA	4.3
Human capital intelligence	(Fitz-Enz, 1994)	Sets of human capital indicators are collected and bench-marked against a database. Similar to HRCIA	SC	
Skandia navigator™	(Edvinsson and Malone, 1997)	Intellectual capital is measured through the analysis of up to 164 metric measures (91 intellectually based and 73 traditional metrics) that cover five components: (1) financial; (2) customer; (3) process; (4) renewal and development; and (5) human	SC	4.4
Value chain scoreboard™	(Lev, 2002)	A matrix of non-financial indicators arranged three categories according to the cycle of development: discovery/learning, implementation, commercialisation	SC	

Table II.
Measurement methodologies

(continued)

Fuente: Pike, S, Roos, G. (2004) Mathematics and modern business management. *Journal of Intellectual Capital*. Volume 5 Number 2 2004 pp. 248