

## B

## Comparación de conceptos de Capital Intelectual

Classification	Quantification	historical vs future performance	Usability for benchmarking
<i>Invisible balance-sheet</i> Individual cap, Structural cap	Relative	Historical costs	No
<i>Intangible asset monitor</i> External view, Internal view, People's competence, Tangible assets	Qualitative	Both	No
<i>Balanced score-card</i> Financial view, Customer view, Process view, Innovation and learning view	Qualitative	Both	No
<i>Economic value added</i> Financial planning, Budgeting, Goal setting, Compensation	Yes	Historical costs	Internal only
<i>IC index</i> Strategy, financial and non-financial measures	Single index	Value-creating potential	Limited
<i>Technology broker</i> Market assets, Human assets, Intell. property, Infrastructure assets	From qualitative to quantitative values	Both (cost/market/ income approach)	Limited
<i>Return on assets</i> Overall earnings performance over assets	Single figure	Historical costs	Yes
<i>Market capitalization method</i> Difference between market and book value	Single figure	Historical costs	Yes
<i>Direct IC method</i> Market, Intell. property, Technology Human structural assets	Quantified	Components of market assets	Yes
<i>Skandia business navigator</i> Financial, Customer, Process, Human, Development KPI	Relative	Both	No
<i>FiMIAM</i> Human, Customer, structural capital and their cross-sections	Quantified	Market price	Yes

Fuente: Leliaert, Philippe., Rodov Irena. (2002) FiMIAM: financial method of intangible assets measurement. *Journal of Intellectual Capital*. Volume 3 Number 3 2002 p. 331