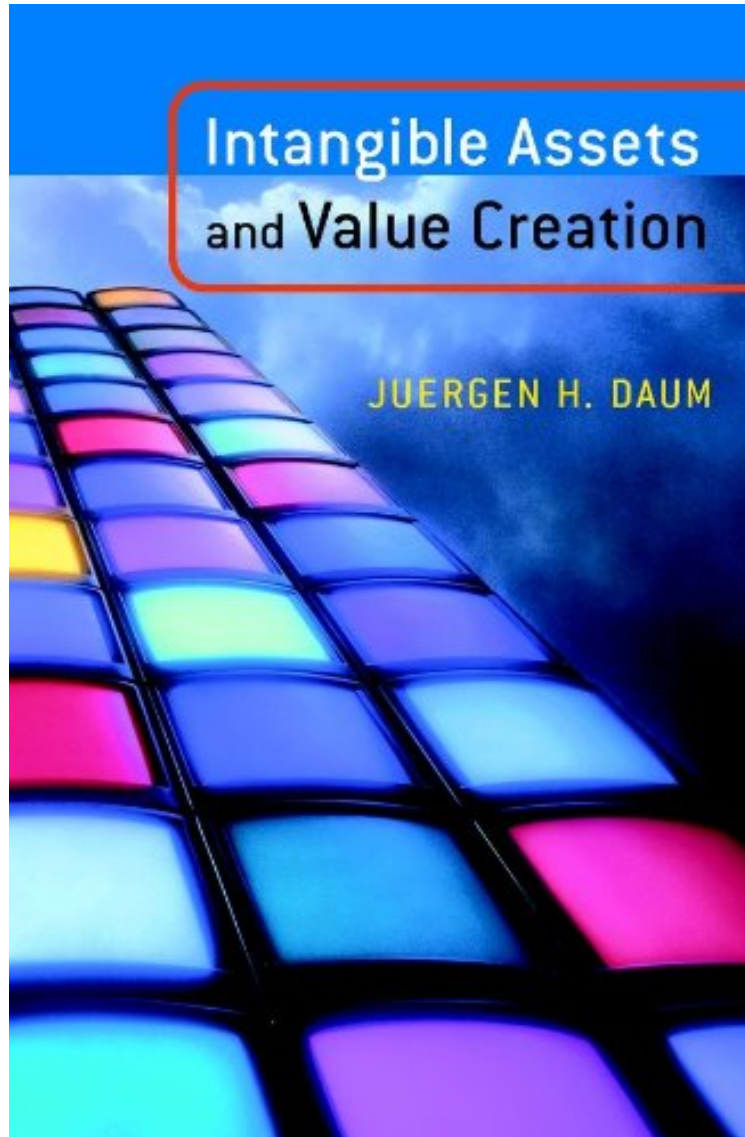


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Intangible Assets and Value Creation

Juergen H. Daum

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Juergen H. Daum : Intangible Assets and Value Creation before purchasing it in order to gage whether or not it would be worth my time, and all praised Intangible Assets and Value Creation:

4 of 5 people found the following review helpful. A great book on a company's hidden assetsBy Jan DoppegieterAn impressive business book on the "exotic" topic of intangible assets, the importance of which has so dramatically increased during the last decade, especially so for knowledge-based companies. What makes the book special is that it strikes a fine balance between practical insights, case studies and applications on the one hand, and state-of-the-art theoretical concepts on the other. Because of this, it has a strong appeal to both practitioners and theorists.The book

has an ambitious and multi-faceted focus: It not only addresses the scope and functions of intangible assets, but it also discusses related topics such as accounting for intangibles; the implications of intangibles for internal and external reporting; and the foundations of a new management system. The book is carefully investigated, well-written and nicely structured. Several interviews with leading specialists such as Leif Edvinsson (a pioneer in the area of Intellectual Capital management), Baruch Lev (an expert on intangibles accounting) and David Norton (co-creator of the Balanced Scorecard concept) provide also a helpful bridge between the practice and theory of managing intangible assets. I strongly recommend this book if you want to have a better understanding of the comprehensive role and implications of a company's intangible assets. It is also a helpful resource for students and professionals in the areas of strategic management, financial performance management and strategic accounting. It will challenge and help you to discover new ways to create business value.

With the use of practical in-depth case studies and interviews with leading experts in the field, this book analyses the key elements in value creation in the new age. It provides practical guidance to organisations that will allow them to migrate successfully into an economy that demands new business models.

"this book aims at a paradigm change in management and names good reasons and arguments for it;" (Controller Magazin, May 2002) "a comprehensive collection of material and a rich source for ideas around the topic of intangible assets management;" (is-report, September 2002) "Daums suggestion which unites the best concepts available in the market is brilliant and typical for times;" (Accounting, August 2002) From the Back Cover Corporate success today is not based any more on production facilities and financial capital, but on invisible values - intangible assets - that include customer and business partner relationships, brands, ideas, and business processes, as well as an enterprise's culture, intellectual capital and innovation power. And new production factors require new enterprise management instruments. Which tools do executives and managers need today? How will companies be managed successfully to create sustainable value in the new era of "intellectual capitalism"? This book provides the answers. "Just as the economy has moved from tangible to intangible, reporting on the economy will move from the tangible to the intangible. That's the migration from financial reporting to Balanced Scorecard reporting" (taken from the interview in the book) David P. Norton, co-author of the Balanced Scorecard "Any company which just looks on financials and has a historic and short-term perspective, won't last long." (taken from the interview in the book) Leif Edvinsson, thought leader and pioneer in intellectual capital management, former director intellectual capital at Skandia in Sweden "Business success of enterprises from all industries is based increasingly on their capability to innovate and to create sustaining relationships with business partners and customers. Through investments in these areas they create intangible assets which represent, beside their human capital, the core of their corporate value." (approved by Henning Kagermann) Prof. Dr. Henning Kagermann, Co-CEO SAP AG About the Author Juergen H. Daum is a recognized expert and consultant in enterprise management concepts and systems. As senior business consultant at SAP AG he is advising executives, financial and IT managers worldwide in the area of finance, enterprise and performance management and management information systems.