



7, 8 OCTOBER 2009

INTERNATIONAL CONFERENCE ON

**IICM2009**  
**INTELLECTUAL CAPITAL MANAGEMENT**

**CONFERENCE  
BOOK**

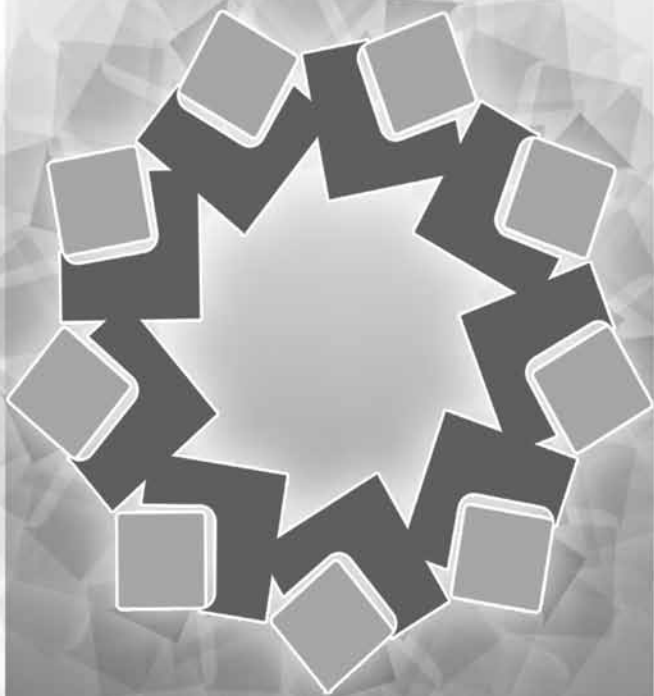


FACULTY OF BUSINESS ADMINISTRATION  
AND ECONOMICS



FACULTY OF SCIENCE  
AND TECHNOLOGY





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BOOK



TAMAS SCIENCE AND  
TECHNOLOGY PUBLISHERY



INSTITUTE FOR ADVANCED STUDIES  
IN BASIC SCIENCES(IASBS)





## **A Message from Conference Chairman**

The International Conference on Intellectual Capital Management (IICM 2009) will be held on 8,7 October in Zanjan, Iran. The preliminary objective for holding International conference on intellectual capital management (IICM 2009) is bringing together varied groups of people with different perspectives, experiences and knowledge in one location. It aims to help practitioners find ways of putting research into practice and researchers to gain an understanding of real-world problems, needs and aspirations to identifying and surveying intellectual capital development potentials, specifically in Middle East and Iran. Researches show big portion of intellectual capital has not utilized correctly or has misused, because of lacks in identification and assessment, poor communication and relations, weak integrated registration systems, prohibitions, immigrations, low rate of technology achievement index, tardy in globalization and etc.

So, the intension for holding International Conference on Intellectual Capital Management (IICM2009) is to clarify certain fundamental concept and also the adoption of managerial approaches in relation to the intellectual capital. Our objective is to introduce some in-depth research in classification, management requirements and models for further defining and evaluating the intellectual capital.

It seems to us, this conference will be useful for managers and analysts of stock market, CEOs especially financial managers of private and public sector, entrepreneurs, accountants, teachers and students of related fields. The committee hopes that holding this conference will be effective for organizations to manage and measure the intellectual capital. Naturally we predicted that the novelty of these issues will tail some challenges.

We will appreciate if you inform us of your views and comments and our special thanks for sending your researches in this field. We will use your comments and views. The IICM conference is seeking quantitative, qualitative and experience-based papers from industry and academe.

### **Conference topics are:**

#### **IC Concepts and Frameworks:**

Human Capital ♦ Structural Capital ♦ Market Capital ♦ Customer Capital ♦ Stakeholder Capital ♦ Brands and Trademarks ♦ Organizational Capital ♦ Process Capital ♦ Renewal and Innovation Capital ♦ Intellectual Property ♦ Business Recipe ♦ Business Intelligence ♦ The Dynamics of Intellectual Capital ♦ National Innovation Systems ♦ Relational Capital ♦ Knowledge and

Information Assets/Capital

**IC Valuation, Reporting, Accounting & Measurement:**

IC Registration, Documentation, Statements ♦ Intangible Assets Identification  
♦ IC Valuation ♦ Knowledge Assets Valuation ♦ Intangible and Intellectual  
Capital Accounting ♦ IP Valuation ♦ Brands Valuation ♦ Methods of IC  
Reporting ♦ Impact of IC on Market Value and Book Value ♦ IC Statements  
and Financial Statements ♦ Human Resource Accounting ♦ IC Measurement  
Models ♦ Indices, Metrics and Factors in IC Measurement ♦ Descriptive  
Models for IC Measurement ♦ Market Capitalization Models(MCM) ♦ Direct  
IC Models(DIC) ♦ Scorecard Models(SC) ♦ Return on Assets Models(ROA)  
♦ Visualization Models(VIS) ♦ Prescriptive Models for IC Measurement ♦  
Measurement Models for Knowledge Assets/Capital

**Economy & IC:**

Intangible Assets and Resources ♦ Benefits and Limitations of the IC Metaphor  
♦ Strategic Alignment ♦ Value Chain & IC ♦ Intra/Inter Organizational  
Relationships ♦ Architectures for IC Systems ♦ Intellectual Capital Development  
♦ New Aspects of Knowledge Management ♦ Integration of Knowledge from  
Different Groups in an Organization ♦ Knowledge Creation and Sharing  
Mechanisms ♦ Customer Knowledge Management ♦ Learning Organization  
♦ Brands Management ♦ Human Capital Management ♦ Management of  
Innovation and Intellectual Property ♦ Alliance Management ♦ KM Skill of  
Leadership, Coaching, Mentorship ♦ Technology Management ♦ Cross-cultural  
KM ♦ IC Centers Across the Globe

**Law & IC:**

Intellectual Property Rights (IPRs) ♦ Brands and Trademarks Laws ♦  
Memorandum and Agreement ♦ Patents and Goodwills ♦ New Alliances

**Management & IC:**

Intellectual Capital of Nations, Regions and Cities ♦ Deregulation,  
Liberalization and Privatization ♦ Knowledge Economy ♦ Intellectual Capital  
and Stock Markets ♦ IC across Boundaries ♦ Intellectual Capital and Global  
Economy ♦ Finance and IC

**Society & IC:**

Identity and IC ♦ Socio-Technical Frameworks ♦ Experiential learning ♦  
Participatory learning ♦ Social Networks ♦ Culture and Ethics Management  
♦ Knowledge Society ♦ IC and National/Ethnic Culture ♦ Novelty ♦ National  
Policies and IC ♦ Mapping, Analysis and Social Epistemology

**Entrepreneurship & IC:**

Intellectual Capital for Universities and Research/ Manufacturing/ Health/ Sport/  
Art/ Cultural Organizations ♦ E-Families and IC ♦ IC Role in Entrepreneurship  
♦ IC and KM Case studies ♦ Business Philosophy and IC Resourcing

**Dr. Jalil Khavandkar**  
**Conference Chairman**

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Amirkabir University of Technology (AUT)

### **Dr. Abdolmajid Riyazi**

High Council of Information Technology



## **Workshops list**

### **Intellectual capital management- A behavioral approach**

Prof. Natarajan Panchanatham  
Annamalai University, India

### **IP rights and laws**

Dr. Saeed Habiba  
Faculty of Law and Political Sciences, Director of Comparative Law,  
University of Tehran, Tehran, Iran

### **Challenges facing IPR System**

Dr. Ebrahim Moeini  
Iranian Research Organization for Science and Technology (IROST),  
Iran

### **Intellectual Capital & Global Economy**

Eng. Mujtaba Momin  
Jibran Quadri Institute of Management Research, Aurangabad

### **Theoretical basis of intellectual property valuation**

Dr. Mohsen Masoumzadeh  
Iranian Research Organization for Science and Technology (IROST),  
Iran

### **Intellectual Property Valuation Using System Life Cycle Cost Approach**

Dr. Hosein Hoseinzadeh  
Iranian Research Organization for Science and Technology (IROST),  
Iran

### **Management Commentary(MC) framework for IC reporting and stating in organizations**

Eng. Ehsan Khavandkar  
Iran university of science and technology (IUST), Iran



**Innovation the soul of best human capital management**

Eng. R.Krishna Priya

Department of Management, Dr.Babasaheb Ambedkar Marathwada  
University

**The role of IC in achieving world-class product and service**

Dr. Hasan Farsijani

Shahid Beheshti University (SBU), Iran

**Automation of office work in department management**

Dr. Nabidzhon Ismatov

Institute of Entrepreneurship and Service, Dushanbe, Tajikistan

**IP Management in Universities**

Eng. Bahman Fakour

Iranian Research Organization for Science and Technology(IROST),  
Iran

**Organizational case research is away for operation of organization  
intellectual capitals**

Dr. Ali Manafi

Iran Energy Science and Technology Park

**Education of social skills for promoting of IC OF organization**

Dr. Simin Hosseinian

Alzahra University

**Learning management skills and development of IC via  
participating in knowledge generation, creativity and innovation**

Dr. Mohammadreza Behrangi

International Organization for Science and Technology Education  
(IOSTE), Regional office Tehran, Iran

**Oral Presentation papers**





## Application of Linear Programming for Evaluating Knowledge Management Systems



**Dr. Mehdi Ghazanfari**

Iran Minister of commerce, Tehran, Iran



**Dr. Mohammad Fathian**

Faculty of industrial engineering, Iran university of science and  
technology(IUST), Tehran, Iran



**Seyed Hamed Moosavi Rad**

Faculty of industrial engineering, Iran university of science and  
technology(IUST), Tehran, Iran

**Abstract:** Nowadays knowledge management systems are expanding in organizations with a high speed. Until now, it was mentioned to statistical and quality subjects in most of knowledge management theme; and mathematical and quantity subjects were rarely used in these research. In this paper, Data Envelopment Analysis (DEA) model as one of the Linear programming models is developed for evaluating knowledge management systems in which knowledge infrastructure capabilities (structure, culture and technology) as system's inputs and knowledge process capabilities (knowledge acquiring, converting, application and protecting) as system's outputs are considered. And finally knowledge management system's efficiencies in four organizations were evaluated as a case study.

**Keywords:** Knowledge Management, Linear Programming, Data Envelopment Analysis, Evaluation



## Challenge of Intellectual Capital Development through Higher Education



**Prof M. Alimullah Miyan**

Vice-chancellor and founder of International University of  
Business Agriculture and Technology(IUBAT), Dhaka, Bangladesh

**Abstract:** Higher education is the engine of growth for any nation through intellectual capital formation. This imparts necessary knowledge and skills to the people enabling them to contribute towards national development. Higher education is more critical to the developing countries. Higher education can also be a means of social mobility through intellectual capital formation. This will be possible when education is market driven, effective, dynamic and accessible by all. Funding is central in both capacity building and facilitation of access to higher education. The conventional mode of public funding suffers from some inherent limitations in quality and quantity. Private funding tends to be expensive and inaccessible to the average citizens and poor. The middle ground is a quasi-public funding with participation of the stakeholders. Alternative funding to facilitate accessibility can be arranged through Knowledge Based Area Development (KBAD). Students can avail loans refundable after gainful employment. KBAD can be made sustainable through initial funding by the state, donor agencies, community and civil society. Community participation would impose a sense of responsibility to repay the loans which in turn would create pressure to make higher education relevant and marketable. Loans can enable people from every segment of the community to avail higher education. Bangladesh made attempt to ensure quality and increase accessibility by establishing non-government universities as of 1992. Yet finance hinders accessibility by the poor. IUBAT practices a seed-model of KBAD providing repayable loans to students enabling them to break out of poverty trap which if extended in wider scale in any society, could lead to community self reliance for national growth through cultivation of intellects.

**Keywords:** knowledge based area development, intellectual capital, migration, higher education, development





## Legal Infrastructures of Trademark Protection as an Intellectual Capital



**Dr. Saeed Habiba**

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Tehran, Tehran, Iran



**Malihe Zarea**

Institute of Comparative Law, Faculty of Law, University of  
Tehran, Tehran, Iran

**Abstract:** This article is directed to a discussion of the legal issues related to the trademark right as an intellectual capital in Iran. Iranian entrepreneurs, traders and research and development companies have to get familiar with the laws and regulations about trademark registration, transition and enforcement measures, in order to establish a knowledge-based business. According to the article 30 of the Patent, Industrial Designs, Trademark Registration Act, November 2007, «Trademark can be any perceptible marking distinguishes goods or services of real or legal persons from similar ones.» In addition, the trademark protection is properly secured only by registration (Art.31). Moreover, the protection granted by law to trademarks is valid for 10 years and can be renewed several times. Till the registration is valid, the mark owner has the exclusive right to conclude license or franchise agreements , as well as to sell his trademark ,all of which must be registered at the Industrial Property Office. Afterwards, as a company's success in establishing a recognized trademark takes years and costs the owner a huge sum of money, the right holder has to be so careful in practicing his rights and duties, especially when a confusing similarly mark emerges in the market or he enters a new franchise contract. In these cases, if the company fails to exercise his rights in proper ways, it may lose its reputation and direct income. Thus, being aware of the given privileges of the Act, enforcing them on time and complying with laws and regulations is vital to help the value of one's trademark survive.

**Keywords:** Trademark, Intellectual Capital, Registration, License and Franchise Agreements, Infringement



## World financial crisis: reasons and possible IC solutions in the case of Tajikistan



**Dr. Abdurahim Ismoilov**

Institute of Entrepreneurship and Service, Dushanbe, Tajikistan



**Prof. Lutfullo Saidmurodov**

Institute of Entrepreneurship and Service, Dushanbe, Tajikistan

**Abstract:** Present article discusses reasons of the world financial crisis, its outcomes, analysis of the economists' about this issue and IC based approach to overcome it.

Effects of the financial crisis to small open economy of Tajikistan are discussed, and the lessons of the crisis for national economy are presented. Authors believe that the diversification of the structure of the national economy and foreign economic relations is essential to reduce negative external shocks, second, ensure extensive development of the real sector of economy to alleviate dependence from "financial bubble".

**Keywords:** World financial crisis, IC approach, Tajikistan, Economy



## Assessing the Privatization of Iranian Banking Industry: An Intellectual Capital Performance Perspective



**Dr. Mohammad Hasan Fotros**

Faculty of Economics and Social Sciences, Bu-Ali Sina  
University, Hamedan, Iran



**Tooraj Beygi**

Faculty of Economics and Social Sciences, Bu-Ali Sina  
University, Hamedan, Iran

**Abstract:** Privatization is the full or partial transfer of ownership of public sector assets to the private sector. To assess the banking privatization of Iran, we used the efficiency measures to investigate the impact of privatization on Iranian banking performance. Some of the largest public and private banks of banking industry are studied from Intellectual Capital(IC) point of view. IC has been identified as a set of intangibles that drives the organizational performance. We compared intellectual capital measures across the two sectors to evaluate the impact of privatization on banking performance. The results indicate that there are vast differences in the performance of the two sectors. Our empirical results support the hypothesis that private banks are more efficient than state-owned banks (SOBs). So the privatization has increased the efficiency of Iranian industry.

**Keywords:** Privatization, Performance, Intellectual Capital (IC), Banking Industry



## Promoting Cooperative «Takaful» to Commercial «Takaful» Status for Societal Regeneration: A Case Study of A. A. Zubairu Initiative



**Prof. Kabiru Isa Dandago**

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**Abstract:** This paper is an attempt to bring to the fore the concept of Takaful (Islamic Insurance) as a social solidarity measure for economic empowerment from the grassroots to a higher level, so that it could occupy its rightful position in the Nigerian economy and beyond. More than ever before, the Nigerian economy and other developing economies of the world are in dire need of self-empowerment strategies that would ensure effective social regeneration, as they suffer from prolonged poverty and deprivation. Takaful arrangement is hereby presented as a necessary component of an effective financial system in any serious economy and, so, all its elements are to be integrated into the economic system for the achievement of the noble objective of sustainable national development. Adopting a case study type of research, the paper traces the historical background of the A.A. Zubairu “Takaful” Initiative, its operational guidelines and policies and its impact on the participants and the immediate community. It is discovered that the Initiative, which has existed for about 20 years, has succeeded in empowering the participants to own plots of lands, construct owner-occupied houses, own vehicles, enhance capital bases of their businesses and other economic powers. It is also found that the Initiative has the prospect of graduating to Commercial Takaful where it could make multiple positive impacts on the economic lives of the participants, the immediate community and the economy as a whole. It is recommended that to alleviate poverty, ensure effective capital formation and complement the contribution of the banking industry towards sustainable economic development in Nigeria and beyond, Takaful schemes should be floated in all communities, by sincere community activists, and they are to be synergized and galvanized, by the activists and the government, for the cropping up of mega businesses that could compete with conventional businesses.

**Keywords:** Takaful, social solidarity, economic empowerment, sustainable development, capital formation



## Knowledge Management and Scientific Information Analysis in IRAN(IRANDOC)



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**Abstract:** Many organizations in the private or public sectors in various parts of the world have started to realize the importance of knowledge management in streamlining their operations. Many organizations in the public sector are knowledge-intensive organizations and poor knowledge management practices might lead to high costs as a result of lost institutional memory, knowledge gaps and poor decisions. This paper discusses the implementation of knowledge management principles and practices in documentation centers. With the increased adoption of information technology and the increasing overall quality and IT competence, documentation centers are well positioned to leverage knowledge management principles and practices to better support their stakeholders with the necessary knowledge to discharge their duties.

**Keywords:** Knowledge management; documentation centers; information technology; stakeholders; institutional memory



## The concept of information product as electronic object of CIS law



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**Abstract:** Along with the socially maintaining and commercialization of CIS cyberspace, observed arising the number of new object of law. One of them is complicated for the law “information product”, which is considered to be the commodity, property and asset. According to this process its need to clarify the questions of clear interpretation of information product and conceptual questions of compliance of information product with existing definitions of private property and intellectual property. The article also provides answers to the questions what legal framework should be chosen for the information products exchange, and what is the necessary condition of circulation of information product in Internet.

**Keywords:** information product, information property



## Creative and Innovative Organization as an Intellectual Capital Perspective for Management on Education



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**Abstract:** The purpose of this article is to indicate the status of management on education for installing creative and innovative organization as a means toward increasing intellectual capital management through participation and cooperation of organizational personnel in producing suitable knowledge to enable organization to fit the global environmental changes. This new concept embodies new theories on organizational learning, learning organization, teaching organization and knowledge management. The research method is library investigating the range of organizational theories which is led toward designing the context related material toward creative and innovative organization. Many theories on organizations are reviewed. The article ends up with an image on intellectual capital development in a creative and innovative organization. The process of study involves with analysis of emerging creative and innovative organizational concepts, designing plan for personnel development of their creative and innovative aptitudes, their participation in the development of creative organization with intellectual capital orientation, and at end suggesting a plan for workshop for learning performance skills necessary for integrating the material in this article. This new theory could use an eclectic model of learning focusing on creativity, innovation and participative investigation, extrapolating the information from tacit knowledge and experiences of its members, classifying and categorizing, analyses and explaining principles and at the end translation, interpretation and inference on the base of the discovered definitions and the principles. This theory has been in use several times and gives secured higher hope for its certainty and generative in emerging creative and innovative organization focusing on intellectual thought management.

**Keywords:** Creative & innovative Organization, Management on Education, Models of Learning Creativity, Models of Learning innovation



## Determinants of Optimal Capital Structure, A Case of Pakistani Companies Listed In Karachi Stock Exchange



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**Abstract:** In this research leverage is analyzed against four independent variables to find the determinants of optimal capital structure, of KSE listed firms is observed for the period 2006-2001. Regression analysis is applied with the assumption that there is no industry or time effect. Four explanatory variables are used, i.e. cost of equity, cost of debt, retained earnings and gross sales to evaluate their result on leverage ratio. However, using fixed effect dummy variable regression, the coefficients for a number of firms were significant. Outcomes endorse the prophecy of trade-off theory in case of cost of debt whereas the cost of equity, and retained earning variables fail to confirm to trade-off theory. Size of firm variable neither confirms to the prediction of trade-off theory nor to asymmetry of information theory. Our results also prove that size of firm is not significant for every sector of economy as it was found insignificant for textile sector. This study discovered that only two variables, Cost of equity and retained earnings was found to be significant, while cost of debt and size of firm were not found considerable. Further study concludes that after controlling for the bias in the data that creditors do not look too much towards the retained earnings of the firm rather they prefer the security of the fixed assets. Finally, the research does not find any evidence that size of firm influence the decision of leverage of the sample firms.

**Keywords:** Leverage, Optimum, Financing, Regression, Intellectual Capital





## **A model to evaluation components of intellectual capital**



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**Abstract:** With the emergence of differences in organizational value generation types and their importance in executive tasks, the Intellectual Capital has relatively gained higher importance. It is considered as an invaluable tool for expanding and enhancing the critical assets of an organization. Due to the managerial needs for a deep understanding of intellectual capital components and the way they are measured and evaluated, the identification of comprising components and the measurement methods help practitioners and managers gain insight about the relatively week indicators of components and therefore, consider the implementation of solutions which are directly concentrated on the



improvement of them. This will consequently result in improving the process of intellectual capital management.

In this paper, the attempt is focused on the evaluation of the most validated and accepted components of intellectual capital namely: human capital, structural capital, relational capital and innovational capital and their measurement indicators. In this regard, necessary measurement indicators for each of the components have been deeply explored and extracted from the rich international literature on intellectual capital and they have been illustrated in an integrative, pervasive and practical model

**Keywords:** Intellectual Capital, Knowledge management, Innovation Capital, Integrative view, Applied model



## Some applications of mathematical modeling methods in the Tajik language: IC in heritage



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**Abstract:** This article presents the applied mathematical modeling methods in some problems of Tajik language, as follows:

- Syllabification of arbitrary Tajik word;
- Morphological analysis of Tajik words formed on bases of all-embracing meaningful parts of the speech. Tajik words morphological synthesis of the given morphs set.
- Computer non-stress sounding of Tajik phrase. Automatic stressed syllables definition in the Tajik word;

These objectives are the basis for the creation of automatic (computer) translators from the Tajik language into other languages and vice versa – from other languages in the Tajik language. Also these models can be used for creation of computer sounding of Tajik texts.

**Keywords:** Morphological analysis/synthesis, syllabification of words, non-stress sounding of Tajik phrase



## **A Management Commentary(MC) framework for IC statement and reports in non or pre- regulatory environments: SMEs Prospect**



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**Abstract:** One of the main necessities in knowledge-based economy is requirement of knowledge intensive resource management. This type of management requirements has been prioritized by two prospects. In one side, rising the importance of knowledge and information as a key resource in enterprises and also, as a key competitive advantage, has changed the resource paradigm. In other side, the new regulatory requirements in stock markets have been made the new management, measurement, accounting obligations for firms. So, the importance of identifying and taking into account the invisible and intangible parts of firms has been raised. In this way, the rate of the intellectual capital management in each organization as a multifactor will show the ability of acquiring, detecting, localizing, transforming, measurement, accounting, utilizing and reporting. This factor directly will affect the market value of firms. But in some medium and small size enterprise



this importance has been multiplied. Because their structures have not compatibility with large enterprises structure and across to this, big portion of invented manners and models in the field of measurement, accounting and reporting of IC will not consistence. This paper will discuss the characteristics of these enterprises according to ICM requirements and possibility of a management commentary for these enterprises. Then a measurements framework will be proposed by suggesting specific indexes, indicators and metrics. The financial relations will be formulated in both investment and cost approach for this type of enterprise. At the end, based on past experiences, standards and guidelines, a Management Commentary (MC) framework will be introduced as a substitute for IC statement in these types of enterprises.

**Keywords:** Intellectual capital management (ICM), Intangible assets, IC reporting, Management Commentary(IC), IC statement



## Framework for Managing and Measuring Intellectual Capital



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**Abstract:** Human capital is an important variable of intellectual capital management agenda, which is responsible for the part of the knowledge management initiatives of institutions in higher education. The skills and expertise of university staff as part of its human capital are highly valued for the proper growth of a university. The populations of most third world countries are above average than rest of the world, which create opportunities to convert this number into intellectual capital through proper guidance, which a university can provide. Combining resource, effort, technology only a university can convert knowledge into assets thus can help overall economy. Since the mid1990-Bangladesh started to experience the economic transformation towards the knowledge-based economy, driven by knowledge, Intellectual capital and Information technology. The pace of this transformation accelerated since the Y2K issue, when many universities made significant investments into intellectual property, the information and communications technology. No enterprise, large or small, are safe or can be protected from the onslaught of this change. Throughout the paper various aspects of intellectual capital is discussed through which a framework for managing and measuring Intellectual Capital could be established.

**Keywords:** knowledge, knowledge management, intellectual capital, human capital, higher education



## **Intellectual property and intellectual capital: A new classification model**



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**Abstract:** The purpose of this study is to determine the value of intellectual property (IP) in modeling intellectual capital of knowledge-based organizations. Firstly, a comparison between IP and physical commodities has been made to illustrate the importance of IP and its role in the new economy. Secondly, we propose a model of intellectual capital that, along with its sub-factors and measurement indicators includes the following three key factors: Stock of knowledge, flow of knowledge, and enablers of knowledge. This model is a useful tool for managers to identify areas with most need of resources regarding intellectual property.

**Keywords:** Intellectual Property, Intellectual Capital, Knowledge-Based Organization, classification



## Partnership and the leaky bucket community development principle as a key point in social capital accumulation



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**Abstract:** The term partnership describes a very wide range of contracts and informal arrangements between firms and communities. A partnership is the relationship existing between two or more persons or entities that join to carry on a trade or business. Each one contributes money, property, labor or skill, and expects to share in the profits and losses of the business. Partnership has also emerged as an increasingly popular approach to privatization and government-nonprofit relations generally. While in principle it offers many advantages, there is no consensus on what it means and its practice varies (Brinkerhoff, 2002, p.1). This paper aims to describe some types of partnerships between governments, communities, new social movements and firms. And also leaky bucket principle as a major importance in partnership for participatory planning process that encompasses early stage of development, shift in system governance, and accumulation of social capital. The aim of this paper is also to review the principle of the leaky bucket in global and international partnerships. And have a closer look at its processes and short comings.

**Keywords:** leaky bucket principle, global and international partnerships, development, Social Capital





## **New training technologies: IC ground for advanced teaching**



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**Abstract:** Introduction of computer and telecommunication technologies in teaching process through application of electronic teaching resources, first of all, electronic books, local teaching net and computer disks for self-learning are touched upon in the given article. Application of these resources allows introducing integrated criterion in testing the level of students' knowledge and skills and furthermore it will promote improvement of teaching environment throughout the whole country in future.

**Keywords:** training technologies, IC, advanced teaching, knowledge



## A Review on the research context on Knowledge Transfer in Multinational Corporations



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**Abstract:** In this article the context of researches on knowledge transfer flows at multinational corporations is introduced. In the last decade, the researches through MNCs developed evolutionary theory of the firm. In this Article two most cited articles are introduced, then organization theories view on knowledge transfer subject are explained. This article can be the first step for MNCs researches via knowledge view.

**Keywords:** Knowledge Transfer· Multinational Corporations· Organization Theories· Adaptation· Motivation



## **Inter-language normalization of some groups of word forms in Tajik language: Social in heritage**



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**Abstract:** This article is about mathematical models which allow automatically transforming the class of Tajik words with the complex structure (inflexional forms) into the fragments of sentences in Tajik, Russian and English languages. Received fragments of Tajik sentences consist of the words which have a simple structure (analytical form). This permits to simplify translation of these fragments into languages with analytical structure, particularly in English language. Russian language is used as the meta-language (intermediate auxiliary language), and mainly for commenting.

**Keywords:** transforming of words complex/simple structure of words



## Accounting for intellectual capital and intangible assets



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**Abstract:** The rise of the "new economy", one principally driven by information and knowledge, is attributed to the increased prominence of intellectual capital (IC) as a business and research topic. The key to competitive success is likely to be the ability to create, leverage, and develop specialized knowledge and intellectual resources. This new reality presents both challenges and opportunities for accounting, a discipline which has traditionally found it difficult to deal with the recognition and measurement issues surrounding intangible assets. Although the significance of intellectual assets has gained its importance in the corporate world from a strategic sense and in the knowledge economy and despite the need for regulatory frameworks of accounting for these value creating factors in the firm, accounting for them in financial statements has not kept pace with it for several reasons. These include the conservative approach of the profession, and leaning towards reliability over relevance. In this article in addition to introduce intellectual capital concept, the accounting for intellectual capital and intangible assets, the involved challenge and the future way are examined.

**Keywords:** Accounting, intellectual capital, intangible assets, accepted standards, financial statements



## Formulating Generic strategies for Intellectual Capital Management based on Strategic Reference Points



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**Abstract:** Organizational strategy is a general plan or decision making pattern which determines the way to achieve objectives; and it is a guideline for implementation at lower levels. Intellectual capital (IC) strategy is a functional strategy which tries to direct intangible assets for value creation in the organization.

Developing a framework for formulating IC strategies, is the core subject of this article which is presented based on theory of strategic reference points. Decision making indicators in this portfolio includes environment and structure, which produces four IC strategies as follows: 1) exploratory; 2) learning; 3) acquisitive; and 4) collaborative. Environment indicator represents degree of attention to intellectual capacities in the internal environment (human capital) and external environment (social capital), while structure indicator is indicative of traditional or network structures. The link between these two indicators formulates IC strategies. For example, in the circumstances that organization has a traditional structure, and management relies on human capital capacities, IC strategy is an exploratory one. In the opposite point, collaborative strategy focuses on the social capital capacities in a network structure.

**Keywords:** Strategy, Strategic reference points (SRP), Intellectual capital (IC), Human capital, Structural capital, and Social capital



## Intellectual Capital and Transformational Leadership Style: a Case Study in Iran Telecommunication's SME



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**Abstract:** As intellectual capital is increasingly becoming important, organizations need a special form of leadership that has been compatible with strong abilities and skills, and establish commitment to lifelong learning. Appropriate leadership is requires for intellectual capital (IC) development; however, there has been little empirical analysis of the theoretical relationships among organizational capitals and leadership styles. This article examines the relation between level of intellectual capital (IC) and leadership styles in SME's of telecommunication industry. A survey of 159 managers from telecommunication industry was undertaken using the four IC categories scale and Multifactor Leadership Questionnaire (MLQ). Based on the results, a significant positive relationship was found between the four-category IC model and transformational leadership. Also human capital and End-customer relationship capital were as a direct factor of transformational leadership. Further, analysis revealed that IC has a negative relation with laissez-fair leadership. Theoretical and practical implications are discussed.

**Keywords:** Intellectual Capital, Knowledge Workers, Small and Medium Enterprise (SME), Transformational Leadership



## Investigating the relationship between intellectual capital and indices performance assessment



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**Abstract:** The present research is investigating “The relationship between intellectual capital and indices performance assessment of companies in Tehran Stock Exchange”. This subject was tested by searching the relationship between intellectual capital as independent variable and earning before tax, operating cash flows and value added as a dependent variables. Statistical society of this research includes all admitted companies in Tehran Stock Exchange from 1383 to 1385 that have determined requirement for statistical society. Then 73 firms of statistical society were selected and studied. To examine the hypotheses, the liner regression, Pearson test were used.

According to the results of statistical examinations, there is a significant relationship between intellectual capital with earning before tax, operating cash flows and value added in all studied companies at confidence level 95%. On the other hand, among dependent variables, earning before tax has more correlation with intellectual capital.

**Keywords:** Knowledge Based Economy, Intellectual Capital, Earning Before Tax, Operational Cash Flows, Value Added



## Intellectual Capital as a Factor of Production



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**Abstract:** Some believes that discussions regarding Intellectual Capital Management have emanated from Intellectual Capitalism and increasing importance of knowledge and information on creation of wealth and value. Nonetheless, economically there are some controversies regarding the role of knowledge among the means of production. According to economic growth theories, technological knowledge as a kind of explicit knowledge is an independent factor of production. But according to neocapital theories, all kinds of knowledge including explicit and tacit knowledge are subsets of neocapitals like human capital and intellectual capital.

The essential differences between knowledge and capital has led us to conclude knowledge is an independent factor of production, thought its necessary to take into consideration the role of tacit knowledge on economic growth models, as well.

**Keywords:** Intellectual Capital Management, explicit and tacit knowledge, economic growth models, Neocapital, Human Capital, Intellectual Capital





## Impact of organizational citizenship behavior on social capital



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**Abstract:** Organizational citizenship behavior (OCB) and social capital are new and inter- disciplinary concepts that have been focused by researchers since 1990s and it seems they have mutual influence. OCB consists of discretionary individual behavior, not explicitly recognized by the formal reward system, which promotes the effective functioning of organization. Social capital refers to relationship and norms that shape the quality and quantity social interaction of society. The importance of these concepts separately encouraged number of researchers of last decades to analyse, demonstrate and make them clear in different aspects. So, present research investigates the impact of OCB on social capital among personnels. In this research, with investigation of OCB literature, six aspects adopted from extractive model of a number of scholars such as: Organ, Graham, Bolino, Smith, Podsakoff, Koopman, Nihef and Mary were used. And in order to study social capital Nahapid and Ghoshal classification were used.

The research is measurable-descriptive type that has used library sources, testing theories and Field method in literature review. To do so, a questionnaire of 44 multiple –choice (5 choices) question with Likert spectrum has been gathered of 143 personnels of 5 branches of Shiraz Social Security and analyzed. Achieved results of Pierrson correlation coefficient (efficiency) show that there is a meaningful relation between OCB and relational social capital aspects. The



results of regression multi-variables analysis show that three aspects of altruism, participation and sportsmanship of persons are the strongest predictors of social capital. Also no Significant relation has been seen among social capital and demographic variable such as: age, gender, education, and job experience. According to Freedman test, priority of organizational citizenship behavior aspects is the form of compliance, courtesy, participation, altruism and sportsmanship. And, priority of relational social capital aspects the form of cooperation, trust, commitment, integrity and competence. Also frequency distribution of level of personnel citizenship behavior and social capital show that they are more than middle level in branches of Shiraz Social Security organization. So according to the results, OCB plays an important role in organizational performance by development of social capital.

**Keywords:** organizational citizenship behavior ,social capital ,trust,organizational commitment, organizational performance



## **IHRM and Effective Global Staffing Systems in the Iranian Context: An Exploration of Staffing Roles for HR Manager's in Iranian Organizations and other MNC's**



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**Abstract:** The creation of global HR systems remains a real challenge for organizations fighting to stay competitive in a globalized marketplace” (Wiechmann & et al, 2003, p.71). In addressing this ongoing “challenge,” in this paper we first examine important global staffing issues and the practices that should be implemented to create a successful international global staffing strategy. Second, we paint a picture of the economic and labor conditions of Iran within a broader global marketplace. Finally, we specifically review Iranian HR manager’s challenges in staffing, as well as identify the core and unique competencies necessary for carrying out effective Iranian domestic and international staffing strategies within an increasingly globalized economy.

**Keywords:** Effective IHRM Staffing, Global Staffing, Staffing in Iran, Benefits and obstacles of Global Staffing System



## **Human capital and economic growth, with a combination approach using human capital index and panel data**

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**Abstract:** The literature of economic growth shows that, in developed countries, human capital is a key factor, along with other factors such as labor and capital, in stimulating economic growth. Studies indicate that among explanatory variables of economic growth, either over time or among different countries, not only the accumulation of capital and labor force can affect economic growth, but also human capital is a fundamental and important variable of growth models. In this paper, we are calculated a combination index is for human capital and growth within a model of the effect of human capital in economic growth in different countries during 2003-1995. It is worth noting that based on panel data methods; combined index of human capital is affecting economic growth in the countries based on AIC criterion.

**Keywords:** economic growth, human capital, endogenous growth



## Analysis of universities' Intellectual Capital(IC) based on knowledge management view



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**Abstract:** Development process brings us a “sustainable” situation, if it is based on scientific development. Scientific development depends on development of human resources. So in final analysis, human resources show the characteristics of development process. The formal higher education system is one of the important mechanisms for promoting human skills & knowledge. Of course it is not equivalent with learning. Intellectual capital (IC) is a new approach which helps us to face with barriers and problems of higher education system. It is the key successful element for knowledge-based organizations – such as universities-. The managers of universities have to identify their IC, measure and manipulate it effectively. Thus it is necessary for them to focus on factors are influencing the success of higher education system. In this paper these factors will be classified in three categories based on knowledge management view. They are: processes, structures and foundations. Each category will be described in detail. Also a case study will be presented which show IC management related to higher education.

**Keywords:** Intellectual capital, Organizational knowledge, knowledge management, university



## Human Capital, Knowledge Based Economy and the Position of Iran among Developing Countries



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**Abstract:** Today, transferring from a resource based economy to a knowledge based economy is considered to be a central objective for most countries. To achieve this major goal, countries prepare and put to action different policies. In general, countries that have been successful in outlining their policies have benefited from the experience of other countries, even those countries that are at a lower stage of development than themselves. Through consideration of the experiences of different countries they have outlined and put to action optimal economic development policies.

In order to identify the strengths and weaknesses of Iran's knowledge based economy and its situation in Iran as compared with that prevailing in certain selected developing countries, the KAM method has been considered in this paper. The results demonstrate that economic incentives and the fundamentals in Iran are weak according to those indices that were considered. For example, the degree of readiness of Iran's education base is greater only than countries such as Yemen and India. The results also show that the innovation and information base and communication infrastructures in Iran compared with other countries under consideration are not strong. Knowledge economy indices for Iran are lower than in other middle income countries and, if compared to other countries in the MENA region, experience a similar position.

**Keywords:** Human Capital, Knowledge Based Economy, KAM, Developing Countries



## Studying the relation of social capital with knowledge sharing: a case study



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**Abstract:** In an economy based on knowledge, organizations use their employees' knowledge as a resource for creating and increasing organizational value and their success depends on their ability to manage their rare and volatile resources. One of the important organizational capabilities is social capital which can greatly help organizations to create and share knowledge as well as to create "permanent organizational advantage". The purpose of this paper is to study the role of social capital in knowledge sharing in Research Center of Islamic Republic of Iran Broadcasting (IRIB). The research method is descriptive and analytical, and population consists of experts and managers working in that center. The results of this study show that there is a significant relation between social capital and knowledge sharing in the aforementioned center. In other words, social capital changes in three dimensions namely, structural, relational, and cognitive, which will lead to knowledge sharing changes in two dimensions namely, attitude and expectations, and quality.

**Keywords:** Social Capital; Knowledge Sharing



## A Cognitive Approach to the Value of Information



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**Abstract:** Valuing information is becoming more complex with databases become larger in organizations and old fashioned methods are not usable anymore because of two simple reasons, first they are not designed for such volume of data and more important because they are too realistic and mostly never mention decision maker's approach to the problem. On the other hand information became more demanding. Using data mining and to be more specific classification concept, a model has been devised that duplicates the decision maker's decision making cognitive model in a classification model and then evaluates the information by that model. The contribution of this research was a method that uses classification models that have been built based on database information and decisions or realizations of decision maker that could be any operation database such as a medical data base, to estimating the value of information. The value of information will be estimated buy its contribution the making of the model.

**Keywords:** Value of information – Information Value – Data Mining





## **Studying and comparison Intellectual property rights in software protection between Iran and International Laws on the cyber environment**



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**Abstract:** Nowadays, intellectual property especially “copyright” and its protection in national, domestic and international level is one of the proposed subjects that spread of communications by internet and its availability to access online information increases importance of this type of property and its credit. By emerging the computer age new issues has been raised interpreting of copyright law. Therefore the importance of copyright which is the right of copy, distribution in different types should be protected in electronic environments. In this article it is attempted to studying summary of verifying compatibility of protection rights from software in international levels, Europe countries , united states and Iran both in electronic and non-electronic environments so that the current shortage of these rights could be found in Iran.

**Keywords:** Intellectual property, Software, Copyright, E-commerce



## An investigation of the intellectual capital concept traces in Persian literature



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**Abstract:** In recent years there were some criteria about intellectual capital management. Human capital; structural, market, customer, Stockholder, brand, Process and organizational capital are the various types of the intellectual capital, which has an important role in the management of new knowledge based organizations. These issues varied the approaches of management, accounting, entrepreneurship and the other fields. All of these concepts are of the new generation of scientific literature. But regarding to human story, we could find the root of this concepts in the old literature. In this article we try to make an in- depth study in Persian literature and through that finding the roots of intellectual capital concepts in such literature. The result is that we could find many roots about these concepts.

**Key words:** intellectual capital, literature, concept, root, Persian

**Poster Presentation papers**





## **Creative ways of Human Capital Engagement Strategies in turbulent times**

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**Abstract:** Over the past decade, the role and perception of Human Resources Management has undergone a sea change.

From what was considered as a support function, HR has today matured and merged as a strategic business partner. From what was considered as a cost or expense, HR has emerged as a contributor to an organization's profitability.

The advent of the ongoing economic meltdown has presented the function of HRM with new challenges and responsibilities.

During this period of Economic meltdown, HRM is presented with a challenging opportunity to play a pivotal role in making the industry sustain and the entire economy flourish.

My paper on this topic shall attempt to throw light on the transition of the role of human resources management in the wake of the present economic meltdown.

My Presentation/Submission shall focus on the various new roles, responsibilities and challenges that now fall under the purview of the function of HRM such as:

**1-** Various Cost-Reduction strategies:

The present economic meltdown makes it imperative for organizations to review their spending patterns; the function of HR today is expected to review the organization's spending habits and come up with various cost-reduction strategies.

**2-** Increased need for employee efficiency:

Getting the most out of the least is the need of the hour. The economic meltdown calls for an increase in employee efficiency. When employees become more efficient, there is more room for profitability and productivity.

**3-** Importance of keeping the employees motivated through challenging times:

Employee motivation is a very crucial responsibility of the HR function. The present economic slowdown has adversely impacted the morale



of employees across the organizations and throughout all the ranks. The threat of downsizing, pink slips, forced leaves etc. has gravely demotivated the employees all over.

A demoralized workforce is certainly not at its productive best. Low morale directly affects the quality of output as well.

The key challenge for the function of HR here is to proceed with cost cutting measures while keeping the employees motivated and positive. It's a challenge which is easier said than done.

**4-** Use of innovative and creative ways to maintain and improve profitability,

The ongoing economic meltdown is indeed the best time for creativity and innovation.

Its through creativity and innovation that organizations can discover newer ways to maintain and improve profitability though a time of negative financial outlook.

The function of HR can play a very vital role in creating and nurturing an environment that values and encourages creativity and innovation.

**5-** Retaining the best talent:

The present challenges require the function of HRM to play an active role in stopping the top talent from falling out of the company bandwagon.

This deserves special attention and effort as the organization tends to become more vulnerable to top talent attrition in the turbulent times. Investing more time, effort and resources proves quite helpful in this pursuit.

**6-** Balancing redundancies to ensure best performance with optimum resources etc.

Every organization functions with substantial redundancy so as to remain operational without being affected by any emergency etc. Many times excess of redundancy proves to be a cost for the company. Thus balancing redundancies to ensure best performance with optimum resources has also become a crucial HR responsibility.

### **Conclusion:**

I intend to highlight the various new HR roles and challenges in the wake of the ongoing economic meltdown with the help of relevant true case studies, industry inputs and examples etc.

I am quite confident that my submission will prove to be objective, insightful and interesting as well.

**Keywords:** Various Cost-Reduction, Human Resources Management,



# **Innovation and Intellectual Capitals Management Study of Textile and Non-Metallic Mineral in Small and Medium Sized Industries in Yazd Province**

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**Abstract:** World countries leaning on innovation are after increasing productivity and improvement of economic conditions and one of the most important reasons for increasing innovation is the competition between different countries. Also Small and Medium Size Enterprises are perceived as the seedbed for increasing entrepreneurship, innovation and other perilous methods which prepare the foundation for dynamic and constant long-termed development, and they have allocated more than **90** percent of world-wide commerce and **50** to **60** percent of employment to themselves. This study is trying by surveying innovation in Yazd SMEs, recognize barriers and potentials of it and find a solution to manage intellectual capitals.

**Keywords:** Innovation, Intellectual Capitals, Small and Medium-sized Enterprises (SMEs), Manufacturing Industries, Yazd Province



## **Web 2.0: Networking Communities to Develop Intellectual Capital in Education 2.0**

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**Abstract:** This paper discusses how education has been transformed from one-teacher-per-class basis (Education 1.0) to Education 2.0, a time and space free educational network of teachers and students who learn from each other and build the intellectual capital which has never existed. We demonstrate how current trends in the world of technology are changing what educators do and how they do it. It is a research study conducted at a university in Canada. Participants were preservice teachers who built knowledge of mathematics and that of pedagogy in a discursive Web 2.0 design. The results show that technology, when used appropriately, could have the capacity to lead to knowledge building and develop intellectual capital.

**Keywords:** Community building, Education 2.0, Intellectual capital, Web 2.0





## **survey of learning capacity models in learning organization:systemic approach preference**

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**Abstract:** Knowledge is the only valuable source and wealth of any organizations in now knowlegde modern age. Hence the necessity of being historic and even prehistoric in the management of organizational knowledge require that the organizational leaders effectively benefit of theoretical viewpoints as well as successful patterns of practical experience . but the fact that which pattern in this regard can meet the requirements of management and organization ,must be selected within a systematic view on the basis of contingency theory , a pattern appropriate for the features of human force , strategy ,culture ,technology, overlook, structure and so forth. This paper using library method, tries to present some theoretical views and successful practical patterns in the world aiming to use and acknowledge managers and organizations.

**Keywords:** Knowledge Management, Organizational Learning, Learning Organization , Systemic Thinking, systemic Learning Organization Model.



## **Tourism destinations› brand: position & challenges**

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**Abstract:** Nowadays, most of the companies and organizations› real capital tends to be their brand and they seek their value in their costumers and buyers› minds. In other words, a brand provides the product with remarkable value by distinguishing it from the other rival companies› products. The application of brand is not restricted to the production/service industries or great companies. Many countries of the world use national branding in order to improve their position in the global system. The application of this concept in tourism, from chain hotels to destination branding, is developing. Many studies have been conducted about destination branding but even brand can create competitive advantage for a destination, not much attention has been given to the concept of branding in Iran. In this paper a model for brand creation and how to maintain that model in the costumers› minds would be proposed

**Keywords:** Brand, tourism destination, tourism destination branding, branding challenges



# Intellectual Property Management: the case of RIPI

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**Abstract:** The emergence of petroleum industry in Iran dates back to more than a century ago and the industry has played a major role in the country's economy from the very beginning. However, the industry's dependency to foreign companies is evident when it comes to the required technologies. Independent technology development, on the other hand, is not an easy task since it requires, inter alia, sound Intellectual Property (IP) management. The industry's failure in independently developing its technological needs, can hence, be partially attributed to mismanagement of IP.

This paper investigates the role of IP and its management in an industrial context, focusing on industries actively pursuing high technological capabilities. Afterward, the petroleum industry and the role of IP management therein are reviewed. Finally the achievements of Research Institute of Petroleum Industry (RIPI) in managing its IP portfolio are introduced.

**Keywords:** Intellectual Property, Technology Development, IP Management, Petroleum Industry



## **Survey correspond the social capital on social participation youth**

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**Abstract:** The Social Participation is The Youth Identifying and The Present Study Was an Attempt to Investigate Social Participation among The Youth in Tehran. The Theoretical Framework of the Study is based on the Review of the Related Literature Particularly the theories Social Wealth By Colman, The question administered to **1067** participants with the age of **20** to **30**. The participants were selected through Clustering Sampling ( $P=03/0$ ). The instrument was validated through Running Factor Analysis. The Reliability was Also Estimated through Cronbach The Results of the study indicated that there is a Significant Correlation between Social participation and the variables of , Social capitals, Social confidence, Social attachment, education degree, Social belief, Social attachment Their Social Relations, Marital Status, age and gender

**Keywords:** Social participation, Social capitals, Social confidence, Social attachment



## **The role of social capital in knowledge Sharing and creation of intellectual capital**

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**Abstract:** Many economists now argue that Intellectual Capital (IC) is more likely to be the key source of a firm's competitive advantage than tangible resources. Hence, leveraging knowledge is often the key to a firm's prosperity. The study aims to understand the social and organizational factors that influence knowledge sharing. A model of knowledge management and knowledge sharing was developed inspired by the work of Nahapiet and Ghoshal(1998). This paper explores the role of social capital in the knowledge-based economy with a focus on the creation and diffusion of knowledge in companies. Social capital consists of norms and networks that support cooperation. Bridging social capital, aimed at exchanging and learning skills instead of facts, may increase knowledge flows between various communities of practice in companies. The paper suggests that employees' ability, motivation, and opportunity to share their human capital can be viewed as both the cause and the outcome of the cognitive, relational, and structural dimensions of social capital embedded in an organization's – formal as well as informal – social architecture respectively.

**Keywords:** Social capital, intellectual capital, knowledge, Social networks



# **Study of of knowledge assets with company performance improvement and also company added value and propose knowledge assets value creation map model**

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**Abstract:** This research studing relation of knowledge assets with company performance improvement and also company added value. Goal of the research help management for determine relationship between of knowledge assets , company performance improvement and company added value.In order to prove the hypothesis,used the correlation and regression tests.Finally the knowledge assets value creation map(KAVCM)is proposed with adopting the analytic hierarchy process(AHP).Resultes show that be relationship between of knowledge assets , company performance improvement and company added value.

**Keywords:** knowledge assets·performance improvement·company added value,kavcm model



## **Privitization meanings, methods and cases- a short note**

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**Abstract:** Privitization is one of the cornerstone projects of the countries seeking to speed up their economic growth. It is the project of prioritizing the market mechanism by returning to it the functions unduly overtaken by the forces of the state. In more realistic terms, the domain of privitization may extend from total ceeding the ownership of publicly owned and operated enterprises to the private sector at the one end of the spectrum to restructuring of government owned and operated enterprises based on comercial principles at the other end. Therec are however certain prerequisite that need to be met before privitization can work effectively that for the most part amount to provision of an environment that is conducive to large scale and effective private sector engagement in economic activities. Contries that are more successful in providing this environmrnt are in a superior position to rip the advantages of privitizatio. A first task in the the study of privitization in varuis contries , therefore, is to study how successful they are in providing an environment conducive to prive sector operatoions. This paper>s focuss is on privitization in Iran; It includes an analysis of privitizations from the stand point of both the required environment including the institutional requirements and also of policies. The experience of privitizations in certain other countriros is reviewd in order to give the analysis a comparative perspective

**Keywords:** privitization preconditions, privitization policies, Iran>s economy



## **Assessment of personnel Identity characteristics, a way to intellectual capital management in organizations**

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**Abstract:** Organizations and companies are these days after appropriate use of human resources in order to get closer to their goals and to grow and develop in their business within the society. That is, “intellectual capital management” is considered to be a valuable tool to reach this goal and also an important resource for these organizations.

Furthermore, recognizing abilities, talents, and personality weak points could be of great importance for using employees in the appropriate job position and environment. This is an important note that can with no doubt be used as a method to better manage the intellectual capital. The purpose of this paper is to pay more attention to self-knowing and to introduce one of the new theories of the typology called “Enneagram Typology”. This theory introduces nine character types with perception, impression, and specific manner patterns as a method for self-knowing. Furthermore, the organizations managers may use that theory to properly use human resources according to their abilities and capabilities in the considered job positions.

**Keywords:** intellectual capital management, Identity characteristics, Enneagram Typology, self-knowing





# **Human Capital or Intellectual Capital? The Roll of Intellectual Capital in Process of Human Development**

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**Abstract:** Nowadays, there are some changes in the accumulation of capital. These changes are result of a shift from tangible goods to intellectual ones. At the one side, among human development discussions, understanding the importance and value of intellectual capital is a pivotal issue. Human development concentrates on human beings and their potentials to receive the sustainability and durance in improving the quality of life. And at the other side, in such debates intellectual capital plays a crucial role.

Considering the elements of which IC is composed, measuring them and the manner they affect human development process are the subject matter of this article. Also, paying attention to the crucial role of IC as an item of human capital – and of course the most important part of it- in providing the strategies for protection of intellectual property is a significant issue.

**Keywords:** Human Capital, Intellectual Capital, Human Development, Elements of Development, TRIPS Agreement



## Intellectual capital measurement in universities: A case of study in Ferdowsi university

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**Abstract:** This research has been carried out in order to investigate the identification of elements and the component intellectual capital in universities. research method from the goal standpoint is an applied one and for the purpose of data gathering device is of a survey study type. In order to examine the intellectual capital in universities 94 cases of managers and 342 cases of staff were selected as a sample of study. The needed data were collected by using an intellectual capital questionnaire. The face validity of the questionnaire has been assessed by using factor analysis. The reliability of data gathering tools has been obtained by calculating Cronbach Coefficient.... The results obtained are suggestive of the fact that the elements and components of the intellectual capital in university. Have been supported of course, among these components the ability one has had a higher mean, in comparison with the other components.

Pearson's correlation results also indicate that there is a direct and significant relationship among the means pertaining to the components.

**Keywords:** measurement , intellectual capital, university



## **Valuation of intellectual capital**

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**Abstract:** Many commentators have identified the pivotal role of intellectual capital in the valuation of firms and the determination of their future earnings. The purpose of this paper is to link two key disciplines in finance and science in a way which is representative of the many challenges in the development of the knowledge economy. However, the valuation of intangibles remains a contentious issue in finance. In this paper, the financial and economic issues pertaining to the valuation of intellectual capital are evaluated and addressed. This paper evaluates various methods that are currently used and recommends the development of a valuation process for new and evolving technologies.

**Keywords:** Asset valuation, Intellectual capital, Knowledge organizations



## An Investigation Of Intellectual Capital Impact On Firms' Market Value

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**Abstract:** The increasing gap between firms' Market and Book Value has drawn wide research attention to exploring the invisible value omitted from financial statements. Some factors that impact on firms' value but don't release in financial statements are Brand value, Intellectual value,.... This research focuses on relationship between intellectual capital and firms' market value.

For examining the relationship between corporate value creation efficiency and firms' Market-to-book Value ratios, Pulic's Value Added Intellectual Coefficient (VAIC) Model in 2000 is used. Major hypothesis, firms that have greater value added intellectual coefficient have higher Market-to-book value ratio, is tested by Spearman and Pearson correlation, linear regression and multiple linear regression. Market-to-book value ratio is positively related with value added intellectual coefficient. Also market-to-book value ratio is positively related with capital employed efficiency, human capital efficiency and structural capital efficiency.

Three independent variables as effective indicator on market-to-book value ratio are used in multiple linear regression analysis. Findings show that independent variables impact on dependent variable straightly, and changing one unit in the independent variables has 0.118 unit influence on market-to-book value ratio.

**Keywords:** Intellectual capital; Market value; Capital employed efficiency; Human capital efficiency; Structural capital efficiency



## **Measuring Intellectual Capital in Healthcare Sector using Analytic Network Process**

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**Abstract:** In the era of knowledge based economy, knowledge management is a key factor of organization competitiveness, and intellectual capital management is one of the core instruments for knowledge management. “How to create, manage, and evaluate intellectual capital” is an important issue for modern organizations. Due to intangibility of intellectual, its value cannot be properly measured by using traditional financial index.

In order to measure the intellectual capital in healthcare sector, an evaluation process using Analytic Network Process is proposed in this study. The intellectual capital of four hospitals in Shiraz City is evaluated and discussed. The empirical results show that among different dimensions of intellectual capital, human capital is relatively more important. Furthermore, expertise and knowledge of employees plays an important role in intellectual capital.

**Keywords:** Intellectual Capital, Measuring, Analytic Network Process, Hospital



# **Review of the prediction power of Altman and Ohlson Models in predicting bankruptcy of Listed Companies in Tehran Stock Exchange – Iran**

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**Abstract:** Current collapses of big companies and the worse fluctuations of the financial markets has evoked the awareness of the stakeholders and managers to utilize suitable tools to predict the financial distress of companies. One of such tools is the application of financial ratios as independent variables and developing models to predict bankruptcy issue.

The objective of this study is first to test the prediction power of original Altman (1983) and Ohlson (1980) models on the dataset of Iranian listed companies and secondly by applying Multiple Discriminant Analysis (i.e. MDA) and Logit Analysis statistical techniques on the same dataset, develop a suitable prediction model for bankruptcy of listed companies in the economic environment of Iran.

It was Finally concluded that both original Ohlson bankruptcy prediction model in 1980 without any modification of multipliers and coefficients and Logistic regression technique showed better prediction results than original Atman model in 1983 or Discriminant analysis technique.

**Keywords:** bankruptcy, financial ratio, bankruptcy prediction models, multiple discriminant analysis, logistic regression



# Recognition of Intellectual Capitals and Measuring Indexes for Informatic (IT & ICT) Companies

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**Abstract:** The close relationship between Intellectual Capitals and concepts like innovation, learning organizations, performance and other key elements of competition and life of organization, leads to ever increasing use of Intellectual Capitals in various organizations. Hence, a new concept which has been studied worldwide is managing and understanding of Intellectual Capitals importance in trend of business. In this study the result of a research that investigated the Intellectual Capitals and the measuring indexes of these capitals in IT and ICT companies, has been introduced, considering the effect of proper evaluation on successful management.

To this purpose, first the Intellectual Capitals of these companies were recognized through the literature and then the measuring indexes were determined and classified by expert team through brain storming meetings and open interview with them.

At last remind that the result of this study in the Iranian companies can be used to measuring Intellectual Capitals for every informatic or similar company.

**Keywords:** Intellectual Capitals, Measuring, Index



# **The necessity of Professional Ethics in Entrepreneurship and Small Businesses Owners as Intellectual Capital of the Society**

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**Abstract:** The article is generally pointing out the importance of professional ethics in different jobs and specifically its important role in small businesses. By providing a definition of entrepreneurship and small businesses, we have tried to distinguish the border between them. Then by classification of the research on the ethics of entrepreneurship companies firstly the ethical approaches of entrepreneurs, the ethical issues before the entrepreneurs, ethical decision making of entrepreneurs, owners of small businesses and customers and type of entrepreneurship activity were discussed and finally the article ended by a conclusion and proposals in the form of taking five important steps for the promotion of professional ethics in business environments.

**Keywords:** professional ethics, entrepreneurs, businesses owners, intellectual capital





## Valuation of Intellectual Capital – A Contextual Study

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**Abstract:** Intellectual Capital Accounting  
Valuation of Intellectual Capital – A Contextual Study  
(with special reference to Indian IT Giant)

Profile –

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Intellectual Capital Accounting System is a management tool which is designed to assist senior management in understanding the long term cost and benefit implications of their HR decisions so that better business decisions can be taken. If such accounting is not done, then the management runs the risk of taking decisions that may improve profits in the short run but may also have severe repercussions in future.

For example, very often organisations hire young people from outside on very high salaries because of an immediate business requirement. Later on, however, they find that the de-motivating impact of this move on the existing experienced staff has caused immense long term harm by reducing their productivity and by creating salary distortions across the organisational structure.

Context –

Hence, my research papers deal with the overall study of the IC Accounting System & its application in the current scenario at a Service giant in India. The name of the organization is kept undisclosed in the papers, but the facts & figures are mentioned wherever necessary.

Option of Service Industry –

The research delves on the IC Accounting System of an IT Company for the reason of data availability & more comprehensive HR initiatives.

**Keywords:** Intellectual Capital, IC Accounting System



## **le: Examining the impact of trade creation diversion on Regional trade agreement**

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**Abstract:** Considering the increasing progress of regional trade agreements, which have emerged in five levels, this paper examines trade creation and diversion and impacts of these phenomena on national welfare. These agreements, which exclusively decrease barriers for joined countries and increase obstacle for other countries, could be led to bankruptcy on productive businesses. In brief, these agreements have significant influence of national welfare and should be considered as an important factor.

**Keywords:** Regional Trade Agreement, Trade creation, Trade diversion, National welfare.



## **Weighting employee's performance appraisal indicators aiming intellectual capital development in public sector organizations**

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**Abstract:** Intellectual capital (IC) was being recognized as a determining factor in success or failure of an organization and organizations are trying to find a good niche in competitive fields via the resource-based view. This paper's aim is weighting and prioritizing employee's performance appraisal indicators that have most effect on IC development in public sector organizations. For this, most important influential criteria for developing IC are investigated and a new hierarchical structure for this development is proposed. Then employed analytical hierarchical possess method to such goal.

A sample (N=52) of scholars and practitioners involved in performance appraisal systems was used as expert poll in this research. Findings suggest that for develop human capital, the indicator of proficiency, for organizational human capital, the indicator of interpersonal relation and for develop relational capital, the indicator of customer service have most effective role. All in all indicator of proficiency was recognized as the most effective indicator for IC expansion.

**Keywords:** Intellectual capital development, Employee's performance appraisal, Analytical hierarchy process, Public sector organizations



## **A study of knowledge management infrastructures in shiraz university libraries from manager and librarian' viewpoint**

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**Abstract:** Academic Libraries are information centers established in support of the mission of their parent institutions in order to generate knowledge. In this phase and the age of information and communication revolution and knowledge based economic, the organizations and institutions which produce and create knowledge, have a significant position in dissemination of knowledge element, also libraries and information centers are changing their role to be just a depository to knowledge places. Current research aims to study the infrastructures of knowledge management from the viewpoint of 62 information professionals in shiraz academic libraries. Using a questionnaire and interview method, the research data were gathered. The results showed that in general the situation of the infrastructures of knowledge management in surveyed libraries are not suitable and among libraries, the library of art and architecture college have functioned much better than the others.

**Keywords:** Knowledge management, academic libraries, knowledge management infrastructures



## **Office Automation & Its Role in Development of Organizations Information asset**

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**Abstract:** In today's world which is considered an era of information explosion, the success of any organization depends on organizing & utilizing optimized information & management of information assets. Today progress of information technology has increased the necessity of using tools such as office automation transfer & which has improved the speed & prevision of messages and can have an effective role in redoing the costs of organizations expenses. In a case study concerning MWPI's communication, we noticed that the low speed & high costs of information transfer, were creating some problems for the organization. After a careful study & analysis of the subject, installation of office automation system was recognized as a suitable solution. By performing this decision, MWPI benefited its advantages & in fact the above mentioned system proved to present valuable & interesting results. In the present article, while reviewing some concepts reading information assets & office automation documentarily, we shall describe & analyze the method of installing office automation & the related results together with the qualitative & quantitative advantages for the organization.

**Keywords:** Office Automation, Development, Information Asset, Organization



## **Role of Intellectual Capital in Science and Technology Parks (Case of institutes located in University of Tehran Science & Technology Park)**

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**Abstract:** Science and technology parks are of the important factor to competitiveness and excellence of the nations in knowledge and management economy era.

In asset based view each corporation must emphasis on his organizational competences and capabilities to improvement and development plans. Intellectual capital has a critical role of in knowledge base companies. Although main purposes of this research are define and analyze of the intellectual capital dimensions. To gain of these purposes by using exploratory factor analysis (EFA) the main sub criteria of intellectual capital were founded. To have more confidence, conceptual model that excavated from previous step were tested by confirmatory factor analysis (CFA). Results of research reveal that human capital is the most affective factor in intellectual management in aspect of Science and Technology Park of university of Tehran's respondents. Furthermore in human capital market orientation behavior is the main component, in structural capital process improvement and in relational capital employee performance is the main affecting factors.

Because of conceptual model were evaluated in a park, we aren't any confidence about External validity.

**Keywords:** Knowledge Economy, Intellectual Capital, Human Capital, Structural Capital.



## **Explaining the approach to get the faster learning organization**

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**Abstract:** Full of competition society of today and increased demand of customers necessitate reconsidering in traditional ways of management and achieving new methods. For this reason the organization looking for a pioneer role in particular field for success to find a competitiveness advantage in it. A competitiveness advantage which also has been built from a local intricate process affected by national economy structure, culture, values and beliefs. A country that could get effective use of these factors in developing its institutions, also could promote the role of his economical establishments in international economy. The only way of the organization to achieve competitiveness advantage and retaining it, is learning faster than his rivals. An organization which it does not promote in learning especially fast learning can not win in competition field.

Each competitiveness advantage that is the outcome of a creative production has short time life. So to overtake of the rivals in achieving to the next initiative, an organization should be permanently learn and experience. In other hand it should learn faster than the other rivals.

**Keywords:** Faster learning organization, Flo, Strategy Ability, Variation Ability, Performance Improvement



## **Human capital management for Regional Development by Human Network Design An Experiment in the region of Aran and Bidgol**

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**Abstract:** Providing the development process for the capable regions which still has not been developed, could make a positive effect for the people of the region. There is the development capacity in each region, suburban and country. These capacities could be the natural resources and human capital. The ability of a region to development does not depend only on the performance of a group of actors considered individually (firms, universities, govern institutions, etc.), but fundamentally on how they interact as a system. One way to use these capacities for development process is to establish an infrastructure such as institution to follow regional development as a Non Government Organization (NGO) and Non Profitable Organization (NPO).

The importance of investing in human capital has become much clearer in recent years because of the mounting evidence on the extent to which such investment and its links with other factors in development act as an engine of change. By designing a human network, the human capital has been managed in the region of Aran and Bidgol in Isfahan province in Iran. Before building this human network, those people have been involved in Aran and Bidgol's development personally. This human network integrated human capital in an institution which has been registered under the name of Institution of «Omran va Towsee Aran va Bidgol» to cover their activities for rapid, efficient, equitable and sustainable development in the region. Human network as a key feature of Aran and Bidgol development enables access to tacit knowledge, avoids potential risks of lock-in and fosters collaborative culture (trustworthiness).

**Keywords:** development- intellectual capital-human capital-non government organization





## **Analyze human capital competitiveness in Iran automobile industries**

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**Abstract:** In this article we compare human capital competitiveness of automobile industrial situation. Competitiveness evaluation is basic analysis of all capital industry or country that way application can proper strategy for compete selecting total and programming to achieve gain. These all work at the end redounds to gain competitive advantage. Therefore reliance new theories and reports published we analyze and compare Iran automobile industry competitiveness with china and Russia. At all we take 4 alternatives to study that integrate many variables together in past researches. Main tools for this research are based of questionnaire from industry expert and apply descriptive statistics, T test and Friedman test. Results didn't confirm our hypothesis. Thus, Iran automobile industry haven't better competitiveness situation than from Russia and china automobile industry.

**Keywords:** Nations Competitiveness / Human Capital / Competitive Advantage / IRAN Automobile Industries



## **Intellectual capital, vigilant leadership, Entrepreneurship, value creation**

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**Abstract:** Nowadays, industrial and developed countries do their best to conceptualize knowledge. In the era, organizations would learn lessons from their failure and success stories. The rate of changes, increase of national, regional and international computation, forces the developing societies to obtain and flourish their potentials. Today, organizations have realized that technology is the basic and fundamental competitive advantage, but intellectual capital is more stable and lasting.

Organizations have analyzed various competitive advantages using different method and have developed their methodologies by obtaining the benefit of huge technological transformations. However, a lot of organizations are lagging because of low efficiency and lack of agile adaptation which are essential requirement of the current complex world. Leadership styles are one of the effective approaches to nurture the intellectual capital to bring value to the organization. In this article vigilant leadership is investigated as one of the last leadership styles.

**Keywords:** Intellectual capital, vigilant leadership, Entrepreneurship, value creation



## **Level of satisfaction from socialization tactics based on jones model in gas company**

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**Abstract:** The goal of this research is study employee satisfaction by jones model of socialization. Research method is descriptive survey research and population is all employes in gas company kourdestan. Sample is **190** that selected randomly. Data collection instrument is question based on jones model that validity proved by scholars.

With reliability of questunare determined with alpha chronbach method by a **30** number sample **85%**. Descriptive analysis is done by means, variance and hypothesis tests done by t-test. Results of research shows that satisfaction levels from socialization process is less than average.

**Keywords:** socialization, organizational socialization, organizational socialization tactics, jones model



## On the Impacts of Process Approach on the Social Capital Formation

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**Abstract:** In our competitive world, organizations are concerned with the growth of their market position. Several factors influence this growth, one of which is the increasing organization capitals. In organizations there are two major categories of capitals: tangible (physical) and intangible (intellectual) capitals. To improve and strengthening the intellectual capital in organizations, Nahapiet and Ghoshal (1998) refer to social capital and they believe that it is formed in the individuals' communications. Due to this characteristics, any changes in the organization that improves the spirit of workgroups and network formation, lead to reinforcement of this capital and thus the promotion of the competitive position of organization in market. This paper argues that changing the approach to the organization from the functional to the process reinforces the social capital.

**Keywords:** social capital, process approach, business process reengineering, organizational capitals



## **A system for organizing intellectual properties emanating from publicly financed researches**

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**Abstract:** As the vast majority of university researches are conducted by using public recourses, results of these researches should be wealth creation for national economy and maximizing benefits of the society therefore intellectual properties emanating from publicly financed research and development should be identified , statutory protected and commercialized. This paper investigate condition of publicity financed intellectual properties in Iran and suggests a system which helps technology transfer and commercialization of publicly financed intellectual properties through studying chosen countries regulations and comparing them with Iran's regulations. The paper also shows the role of suggested system in the national innovation system.

**Keywords:** National economy , intellectual properties ,innovation system



## **Analyzing the Cost-Benefit of Participatory Management System (The Case study of Yazd Electricity Company)**

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**Abstract:** Participatory Management System is one of the most important way for increasing the productivity of an organization. This can improve the innovation of the personnel. Applying this method can also decrease the concentration in the organization.

In this study the application of the Participatory Management System in the Yazd Electricity Company in the period of **2004 -2007** is analysed. By using the Topsis technique, the result show that, among the variables which affects this method, improving the innovation power of the staff gets the first rank and obtaining the profit has the last order. The benefit which was also attained is about twenty fold of the cost in the period which was considered.

**Keywords:** Participatory Management System, Cost-Benefit, Productivity, Yazd Electricity Company



## An investigation of the intellectual capital concept traces in Persian literature



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**Abstract:** In recent years there were some criteria about intellectual capital management. Human capital; structural, market, customer, Stockholder, brand, Process and organizational capital are the various types of the intellectual capital, which has an important role in the management of new knowledge based organizations. These issues varied the approaches of management, accounting, entrepreneurship and the other fields. All of these concepts are of the new generation of scientific literature. But regarding to human story, we could find the root of this concepts in the old literature. In this article we try to make an in- depth study in Persian literature and through that finding the roots of intellectual capital concepts in such literature. The result is that we could find many roots about these concepts.

**Key words:** intellectual capital, literature, concept, root, Persian

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