



GRA 1555 Intellektuell kapital

Studium

Siviløkonomstudiet (spesialisering)

Kursansvarlig

Hanno Roberts

Institutt

Regnskap - revisjon og jus

Semester

Høst

Vekttall

2

Course taught in cooperation with SINTEF/Knowledge & Strategy

Intellectual Capital is the accounting expression of the knowledge resource of an organization. Similar to the financial resource, it can be managed, measured, reported and used to achieve financial benefits. However, IC is based on intangible assets, and includes elements that are commonly not represented in the financial statements. The three components of IC are human capital, relational capital and structural capital. In combination, they provide the basis for creating value based on an organization's knowledge resource.

Mål

This course will introduce students to the characteristics of the knowledge resource as opposed to the financial resource. The course concentrates on the knowledge production process, and will practically show how financial benefits can be derived from producing knowledge. Knowledge production uses human production factors, and puts totally new demands on how the firm should be organized and how its performance should be measured and incentivated. Firms that have developed their Intellectual Capital and created an Intellectual Capital management system find themselves to be ready for the knowledge economy, including how to start-up successful e-business activities.

The course is based on the results from two major Intellectual Capital projects in Norway, involving 34 firms. In close cooperation with the participating companies and with SINTEF, a hands-on and practical insight is provided in how to create value and derive financial benefits in a knowledge-driven firm in the knowledge economy. The course draws from the areas of management accounting and control, strategy, and human resource management. It is particularly suited for students who want to put a financial fundament under their existing strategy and information system courses.

Forkunnskaper

GRA 1552 Regnskapsteori

Obligatorisk litteratur

Readings consist of selected articles and will be made available as PDF-files on the

course's Web-site, again using Password security and SMS-messaging.

Anbefalt litteratur

Emneoversikt

TOPICS

- Characteristics of the knowledge resource;
- Relational capital and the knowledge production process;
- Visualizing and measuring Intellectual Capital;
- Knowledge performance indicators and incentives;
- Revenue management and the pricing of knowledge and competences;
- Value and knowledge investment decisions;
- Intellectual Capital management and e-business.

Dataverktøy

Blackboard, e-mail, SMS

Gjennomføring

Materials will be made available on the course's Web-site (Blackboard), with students receiving the passwords and IDs of each individual file as SMS-message.

Practitioners from the involved companies will act as guest speakers and provide case examples as well as "lessons learned". Kurset gjennomføres over 30 timer.

Eksamen

Continuous and consisting of casework, term-paper and classroom participation. Students are required to analyse 3 cases and present these in class; case-work is group work. A final term-paper on a topic covered in the course and selected by the student that needs to be published on the course's Web-site. Participation is based on class discussion and contribution. The distribution of the grade is 40% participation, 30% case-work and 30% term-paper.

Eksamenskode(r)

Hjelpemidler til eksamen

Kontinuasjon