

C2 Intellectual Capital and Knowledge Management – Challenge

- ▶ Value Creation has changed
 - ▶ From tangible to intangible assets
- ▶ Measurement and Management
 - ▶ Need for (integrated) instruments regarding strengths and weaknesses analysis for corporate sustainability
- ▶ External Reporting
 - ▶ framework for accounting, bringing together financial, environmental, social and governance information in an "integrated" format.

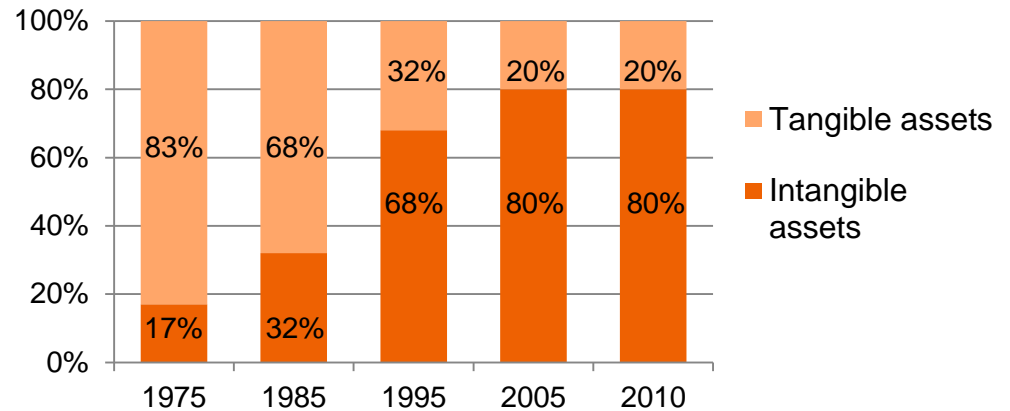
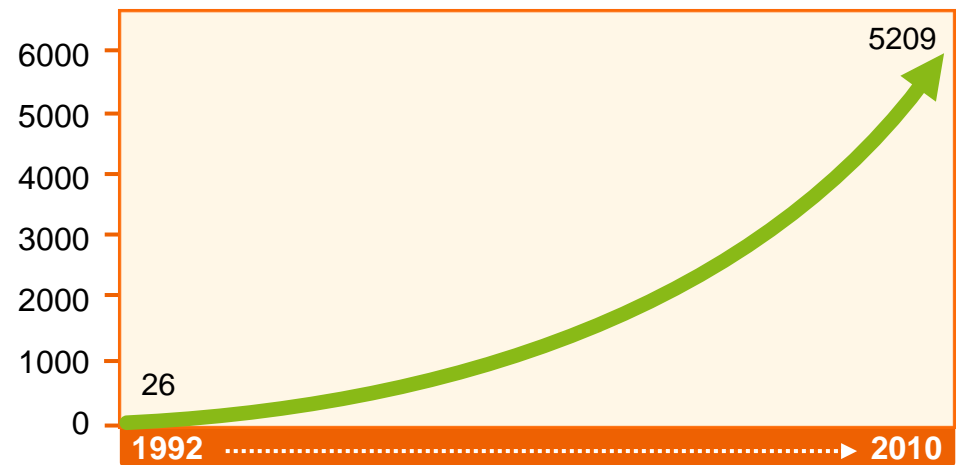


Figure: Components of S&P 500 Market Value. Source: Ocean Tomo, 2011

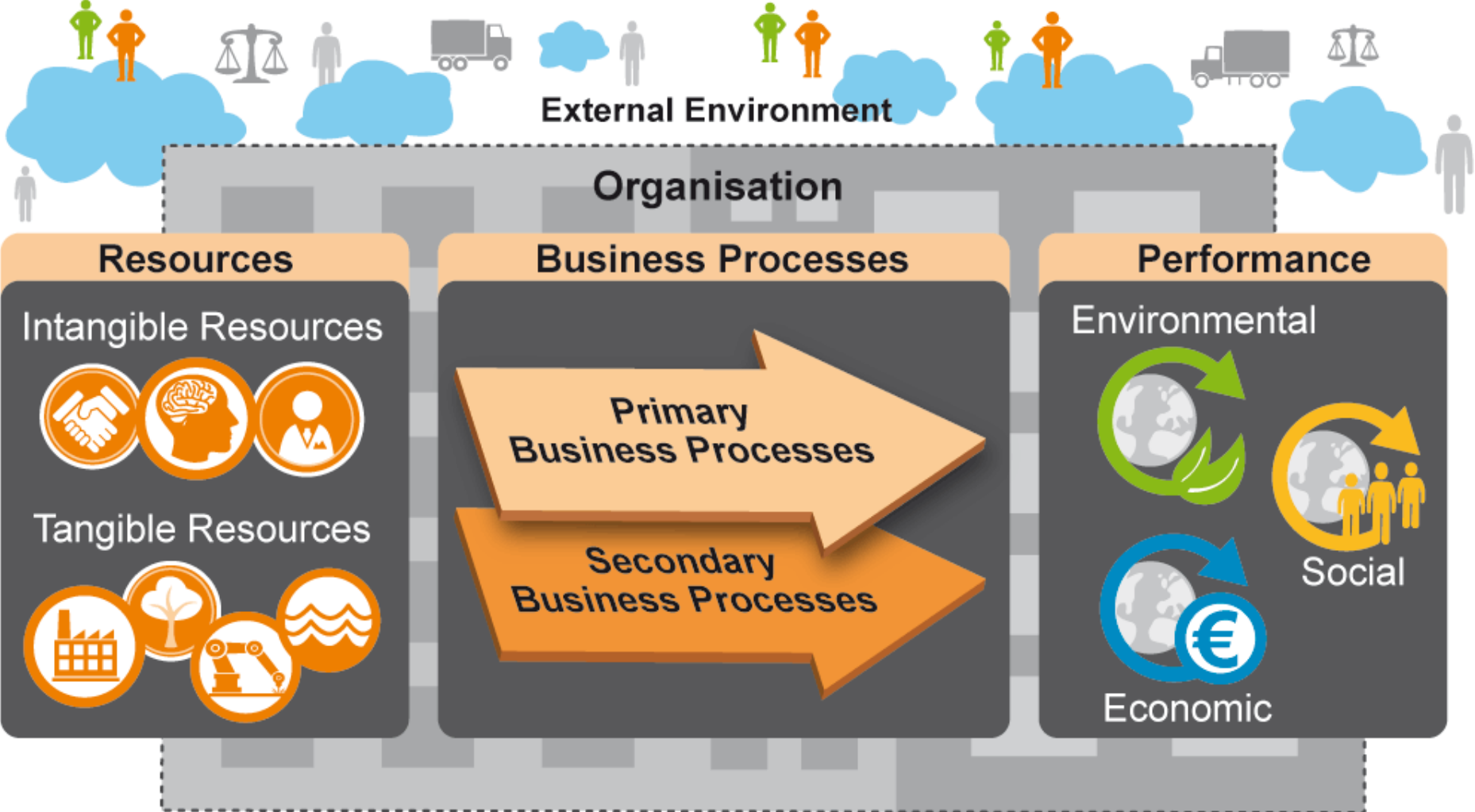
Development of Non-financial Reports 1992 - 2010



Source: Corporate Register (2011)

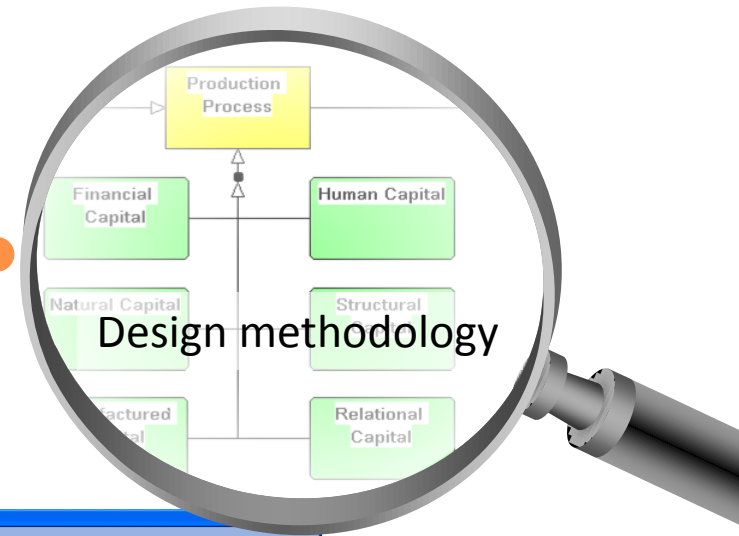
C2 Intellectual Capital and Knowledge Management – Approach

Fraunhofer Integrated Framework: Structural Model



Summary of results

- ▶ Integrated process to measure the sustainability performance involving intellectual capital and tangible resources.
- ▶ Ongoing analysis of state of practice of sustainability studies and surveys (21 international studies/surveys from 2006-2014)
- ▶ Process-oriented design methodology of intellectual capital in business process models
- ▶ Integrated reporting of sustainability performance



Maßnahmen-Details (Entwicklung von Produktinnovationen)

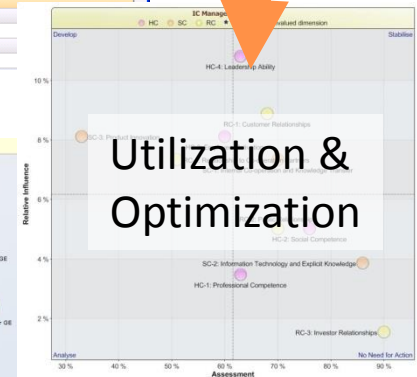
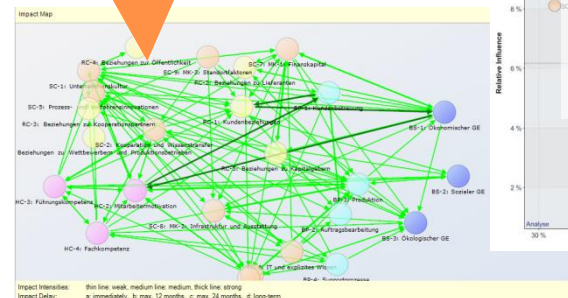
Definition Wirkungen

Zugeordnete Einflussfaktoren der Maßnahme

ID	Einflussfaktor	On-Ist %	On-Soll %	Off-Ist %	Off-Soll %	Sy-Ist %	Sy-Soll %
GE-1	Finanzieller Erfolg	10	10	10	10	90	90
GE-2	Image/Marke	30	50	75	50	90	90
GE-3	Umsatz/Profit	30	50	75	50	80	80
HK-4	Motivation	60	60	60	60	75	75
SK-3	Kooperation	40	40	50	60	40	70
SK-5	Produktinnovation	40	40	50	60	40	70
BK-1	Beziehungsmanagement zu Kunden	60	70	75	75	75	75

Zugeordnete Indikatoren des oben ausgewählten Einflusses

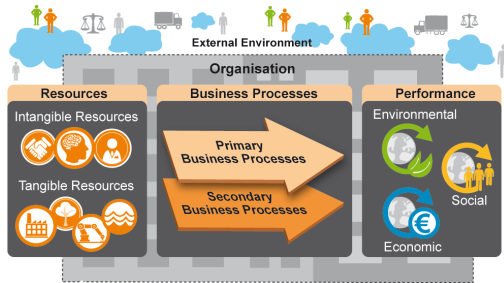
Indikator	Maßeinheit	Ist-Wert	Soll-Wert	Entwicklungsziel
Neue Produkte	Anzahl	3	5	↑
Umsatzanteil der neuen Produkte	%	20	30	↑
Produkte in Entwicklung	Anzahl	2	3	↑
gültige Patente	Anzahl	1	2	↑
Anzahl Ideen pro MA	Anzahl	0,5	1	↑



Summary of results: Implementation Model

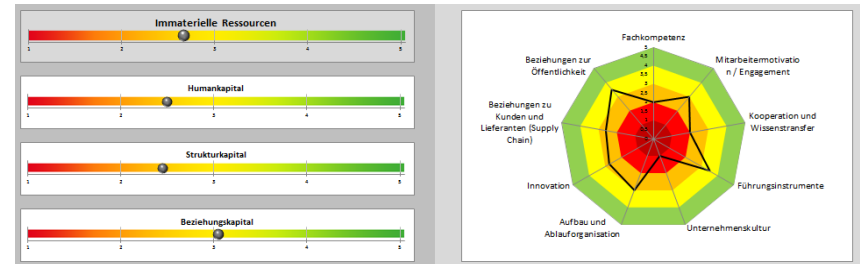
Business Model

Definition of the system boundaries, external environment, business strategy and success factors



Analysis & Measurement

Self-Assessment Workshops, KPI System and Employee Survey



Integrated Reporting

Guidelines for Integrated Reporting



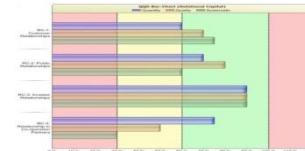
- Principles
- Content
- Preparation &
- Distribution



Pilot run: German SME

Actions & Monitoring

Self-Assessment



Weighting / Impact Scoring

