

The Invisible Asset Influence on Corporate Performance: A Case Study

Authors : Hassan Medaghri Alaoui

Abstract : The accounting and financial reporting system in use today is over 500 years old and has failed to capture the new knowledge and innovation economy in which intangible assets are becoming increasingly valuable. Yet, there has been a growing acknowledgment among the research community as to the relevance of intellectual capital as a major enhancer of an organization's well-being. Much of the research provides great support for how the IC is instrumental in determining financial and stock performances. As far as we know, this article is one of the earliest exploratory attempts to examine the intellectual capital impact on the corporate performance of the IT sector in Morocco. The purpose of this study is to verify empirically the influence of intellectual capital on firm performance. We have undertaken, over a fifteen-year period, a longitudinal (2005–2019) case study of a prominent payment-solutions company based in a developing economy with global operations.

Keywords : intellectual capital, IT sector, measuring intellectual capital, modified value added intellectual capital coefficient, Morocco

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