

Contribution Spending on Intellectual Capital in the Performance of Industrial Enterprise Case study: Sonatrach

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Abstract : The intellectual capital is an important source of profitability and the main supporter of the competitive where this study examines the contribution of expenditure on intellectual capital in the performance of industrial enterprises Algerian, and through a case study Sonatrach as the most important industrial enterprises in Algeria and the driving force of the Algerian economy. It has been the use of value-added intellectual coefficient (VAIC) in measuring the contribution of intellectual capital and analyzing data Sonatrach during the period from the year 2001 until the year 2012, and test the validity of hypotheses using Stepwise Regression model through the SPSS statistical software, and the study has proved the existence of a positive relationship between spending on human capital and financial performance and a stronger degree relationship between the structural capital and economic performance.

Keywords : industrial enterprise, intellectual capital, performance, economy of Algeria, spending

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