

## Measurement of Intellectual Capital in an Algerian Company

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**Abstract :** Every modern company should measure the value of its intellectual capital and to report to complement the traditional annual balance sheets. The purpose of this work is to measure the intellectual capital in an Algerian company (or production system) using the Weightless Wealth Tool Kit (WWTk). The results of the measurement of intellectual capital are supplemented by traditional financial ratios. The measurement was applied to the National Company of Wells Services (ENSP) in Hassi Messaoud city, in the south of Algeria. We calculated the intellectual capital (intangible resources) of the ENSP to help the organization to better capitalize on its potential of workers and their know-how. The intangible value of the ENSP is evaluated at 16,936,173,345 DA in 2015.

**Keywords :** financial valuation, intangible capital, intellectual capital, intellectual capital measurement

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