



**3rd EUROPEAN INSTITUTE FOR ADVANCED STUDIES IN
MANAGEMENT (EIASM) WORKSHOP**

on

**“Visualising, Measuring, and Managing
Intangibles and Intellectual Capital”**

Ferrara, 29-31 October 2007

**In collaboration with the University of Ferrara’s
Faculty of Economics,
Department of Economics, and
The International Research Centre on the Management of Public Administrations
(CIRAMAP)**

Under the Auspices of the Italian Academy of Economia Aziendale (Business Economics)



With the General Sponsorship of:

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FINAL PROGRAMME

Monday, 29 October 2007

Mon. 29 Oct.	10.45- 13.00	<p>Aula Magna, <u>Rectorate</u>, University of Ferrara, <u>Via Savonarola, 9</u></p> <p>Chair: Prof. Stefano Zambon, University of Ferrara, and Workshop Chair</p> <p><u>Welcome Addresses</u></p> <ul style="list-style-type: none">– University of Ferrara – Prof. Remigio Rossi on behalf of the Rector, Prof. Patrizio Bianchi– Italian Academy of Economia Aziendale (Business Economics)– “In memory of Jan-Erik Gröjer: a prominent colleague of the intangibles community” by Matti Skoog & Bino Catasús <p><u>Inaugural Plenary Session: “Intangibles and IC: A Global Overview”</u></p> <p>Key-Note Speakers</p> <ul style="list-style-type: none">– Prof. Baruch Lev, Stern School of Business, New York University– Prof. Yasuhito Hanado, Waseda University, Japan– Dr Giampaolo Trasi, Chairman, and Dr Alexander G. Welzl, Coordinator, Commission on Intellectual Capital (CIC), European Federation of Financial Analysts Societies (EFFAS)– Prof. Stefano Zambon, University of Ferrara, Italy
	13.00- 14.30	<p>Lunch at the “Faculty of Economics’ Canteen” (Hotel Duchessa Isabella, Via Palestro, 68/70)</p>

Department of Economics, Bevilacqua-Costabili Palace (1st floor), Via Voltapaletto, 11

Mon. 29 Oct.	14.30- 16.00	Aula Magna <u>Parallel 1a:</u> IP Management Chair: Alexander Welzl (EFFAS/CIC) 1. DETERMINANTS FOR SUCCESSFUL PATENT MANAGEMENT: AN EMPIRICAL STUDY IN GERMAN-SPEAKING COUNTRIES <i>GÜNTHER THOMAS (Dresden University of Technology), HEIKE MOSES (Dresden University of Technology)</i> 2. WHICH REPUTATIONS DOES A BRAND OWNER NEED? EVIDENCE FROM TRADE MARK OPPOSITION <i>VON GRAEVENITZ GEORG (University of Munich)</i> 3. VALIDATING A NOVEL INSTRUMENT FOR MEASURING FIRM MANAGERS' INTELLECTUAL PROPERTY MANAGEMENT PRACTICES <i>WHITE GREGORY (Curtin University of Technology), ALINA LEE KEVIN TIAN (Curtin University of Technology)</i>	Room EC4 <u>Parallel 1b:</u> SMEs Chair: Yasuhito Hanado (Waseda University) 1. THE LINK BETWEEN COMPETITIVE STRATEGIES AND KNOWLEDGE MANAGEMENT STRATEGIES IN SMALL ENTERPRISES <i>BAGNOLI CARLO (University Ca' Foscari of Venice)</i> 2. RELEVANCE OF INTANGIBLE ASSETS FOR THE PURPOSE OF COMPANY SUCCESSION IN GERMAN SMEs: AN EMPIRICAL ANALYSIS <i>DURST SUSANNE (Hochschule Liechtenstein)</i> 3. THE JAPANESE GOVERNMENT'S GUIDELINE FOR INTELLECTUAL ASSETS BASED MANAGEMENT IN SMALL BUSINESS PRACTICES <i>JOHANSON ULF (Mälardalen University), CHITOSHI COGA (Kobe University), ROLAND ALMQVIST (Mälardalen University), MATTI SKOOG (Mälardalen University)</i>	Room EC5 <u>Parallel 1c:</u> Social Capital Chair: Giuseppe Caruso (University of Catania) 1. SOCIAL CAPITAL AT WORK: THE CASE OF BUILDING A FRANCHISE NETWORK <i>CZAKON WOJCIECH (Academy of Economics at Katowice)</i> 2. MEASURING THE COMPONENTS OF INTELLECTUAL VALUE: SOCIAL AND HUMAN CAPITAL <i>LOPEZ-FERNANDEZ MACARENA (University of Cádiz), GONZALO SÁNCHEZ-GARDEY (University of Cádiz)</i> 3. THE INFLUENCE OF SOCIAL CAPITAL AND CULTURAL DIMENSIONS ON INNOVATION - AN INTELLECTUAL CAPITAL VIEW <i>VERGAUWEN PHILIP (Universiteit Hassel), MARIEKE WILLEMS (Universiteit Maastricht)</i>	Room EC7 <u>Parallel 1d:</u> Reporting & Disclosure Chair: Giampaolo Trasi (EFFAS/CIC) 1. VOLUNTARY & SEMI-VOLUNTARY DISCLOSURES OF INTANGIBLE ASSETS IN EARNINGS CONFERENCE CALLS <i>ROELOFSEN ERIK (Erasmus University Rotterdam), GERARD MERTENS (Erasmus University Rotterdam), FRANK VERBEETEN (Erasmus University Rotterdam)</i> 2. STAKEHOLDER THEORY AND THE VOLUNTARY DISCLOSURE OF INTANGIBLES <i>OLIVEIRA LIDIA (University of Minho), LÚCIA LIMA RODRIGUES (University of Minho)</i> 3. INFLUENCE OF INTELLECTUAL CAPITAL INVESTMENT, RISK, INDUSTRY MEMBERSHIP AND CORPORATE GOVERNANCE MECHANISMS ON THE VOLUNTARY DISCLOSURE OF INTELLECTUAL CAPITAL BY UK LISTED COMPANIES <i>MKUMBUZI WALTER (University of York)</i>
	16.00- 16.30	Coffee Break			

Mon. 29 Oct.	16.30- 18.00	Aula Magna <u>Parallel 2a:</u> Finance & Capital Markets Chair: Baruch Lev (New York University) 1. DO INVESTORS RELY ON PURCHASE PRICE ALLOCATION DISCLOSURES? <i>KIMBROUGH MICHAEL (Harvard Business School)</i> 2. CAPITALIZING INTANGIBLES – THE INCREMENTAL INFORMATION CONTENT OF ACCRUALS VS. CASH FLOWS <i>DINH THI TAM P. (University of Augsburg), WOLFGANG SCHULTZE (University of Augsburg)</i> 3. INTERNATIONAL EQUITY PORTFOLIO INVESTMENT DECISION AND INTELLECTUAL CAPITAL INFORMATION <i>YAO JUN (Kobe University), CHITOSHI KOGA (Kobe University)</i>	Room EC4 <u>Parallel 2b:</u> Innovation Chair: Daniela Carlucci (University of Basilicata) 1. MEASURING INNOVATION CAPITAL - A CONTENT ANALYSIS OF PUBLISHED INTELLECTUAL CAPITAL STATEMENTS <i>BELLORA LUCIA (Dresden University of Technology)</i> 2. VALUATION OF PLATFORM TECHNOLOGY-BASED INTANGIBLES COMPANIES <i>NATHUSIUS EVA (Technische Universität München), ANN-KRISTIN ACHLEITNER (Technische Universität München)</i> 3. THE VALUATION OF TECH-BASED KNOWLEDGE. AN ALTERNATIVE APPROACH <i>FERRATA RINO (University of Brescia)</i>	Room EC5 <u>Parallel 2c:</u> Reporting & Disclosure Chair: Mike Krzus (Grant Thornton & EBRC) 1. INTELLECTUAL CAPITAL DISCLOSURE: AN EMPIRICAL STUDY IN THE TUNISIAN CONTEXT <i>MEZGHANI ALI (IHEC-SFAX, TUNISIA), MOHAMED TRIKI (IHEC-SFAX, TUNISIA), ESKANDER MEZGHANI</i> 2. INTANGIBLE ASSETS IN ANNUAL REPORTS: A DISCLOSURE INDEX <i>TEODORI CLAUDIO (University of Brescia), MONICA VENEZIANI (University of Brescia)</i> 3. INCLUDING PICTURES IN INTELLECTUAL CAPITAL REPORTING RESEARCH: DOES IT MATTER? <i>STEENKAMP NATASJA (Massey University)</i>	Room EC7 <u>Parallel 2d:</u> IC & Performance Chair: Giuseppe Gullo (CFO, Mariella Burani Fashion Group) 1. BRAND VALUATION FOR IAS-IFRS ANNUAL REPORTS AND PERFORMANCE MEASUREMENT SYSTEMS OF LUXURY GOODS COMPANIES. TOD'S GROUP CASE STUDY <i>GALGANI CRISTINA (University of Florence)</i> 2. INTANGIBLE EFFORT AND PERFORMANCE: THE CASE OF THE FRENCH WINE INDUSTRY <i>VIVIANI JEAN-LAURENT (University of Montpellier), PAUL AMADIEU (University of Montpellier)</i> 3. THE IMPACT OF THE IAS/IFRS APPLICATION ON THE INTANGIBLE ASSETS: THE CASE OF ITALIAN CERAMIC TILE COMPANIES <i>FERRARI MASCIA (University of Modena and Reggio Emilia), STEFANO MONTANARI (University of Modena and Reggio Emilia)</i>
	18.15- 19.45	Welcome Cocktail at the Medieval Castle of Ferrara Performance by the Ferrara Musical Conservatory Jazz Band			

Recommended Restaurant at 20.15: “Osteria La Compagnia del Ripa”, Via Ripagrande, 21/B, Ferrara (specially priced menu for delegates)

Tuesday, 30 October 2005

Department of Economics, Bevilacqua-Costabili Palace (1st floor), Via Voltapaletto, 11

Tue. 30 Oct.	9.30- 11.00	<p>Aula Magna</p> <p><u>Parallel 3a:</u> Reporting & Disclosure</p> <p>Chair: Robert Laux (Microsoft & EBRC)</p> <ol style="list-style-type: none"> MIGHT THE FUTURE MANAGEMENT COMMENTARY STANDARD OF THE IASB INFLUENCE NATIONAL IC-REPORTING IN AUSTRIA & GERMANY? <i>ALTENBURGER OTTO A. (University of Vienna), MICHAELA M. SCHAFFHAUSER-LINZATTI (University of Vienna)</i> A NEW APPROACH TO VALUE CREATION REPORTING: THE GRANAROLO CASE STUDY <i>DEL BELLO ADELE (University of Ferrara), SEBASTIANO RENNA (Granarolo Ltd.)</i> UK PREPARERS' PERSPECTIVES ON INTELLECTUAL CAPITAL REPORTING MEDIA <i>GUTHRIE JAMES (University of Sydney), JEFFREY UNERMAN (Royal Holloway, University of London)</i> 	<p>Room EC4</p> <p><u>Parallel 3b:</u> Measurement & Valuation</p> <p>Chair: Paolo Pietro Biancone (University of Turin)</p> <ol style="list-style-type: none"> INTELLECTUAL CAPITAL. DEVELOPMENT AND IMPLEMENTATION OF A MEASUREMENT SYSTEM <i>MURA MATTEO (University of Bologna), MARIOLINA LONGO (University of Bologna)</i> EVVICA™, A VALUATION MODEL FOR INTELLECTUAL ASSET RICH BUSINESSES <i>McCUTCHEON GAVIN A. (Intellectual Assets Centre, Glasgow)</i> THE "REAL" ECONOMICS OF INTANGIBLES: VALUING AND MANAGING CORPORATE INTANGIBLE ASSETS AS REAL OPTIONS <i>BALDI FRANCESCO (University "La Sapienza", Rome), LENOS TRIGEORGIS (University of California at Berkeley and University of Cyprus)</i> 	<p>Room EC5</p> <p><u>Parallel 3c:</u> Governance & CSR</p> <p>Chair: Michela Cordazzo (University of Bolzano/Bözen)</p> <ol style="list-style-type: none"> SUSTAINABLE DEVELOPMENT AND INFORMATION SOCIETY CHALLENGE <i>KOVACIC ART (Institute for Economic Research, Ljubljana)</i> CAUSAL MAPS AND THE PERFORMANCE MEASUREMENT OF CSR-RELATED INTANGIBLES <i>PARISI CRISTIANA (University of Florence)</i> INTEGRATING CORPORATE SOCIAL RESPONSIBILITY INTO CORPORATE STRATEGIES OF SMALL AND MEDIUM SIZED GERMAN PUBLIC UTILITIES <i>SCHLAGETER KARSTEN (Universität Chemnitz), MATTHIAS RÖDERSTEIN (Universität Chemnitz)</i> 	<p>Room EC7</p> <p><u>Parallel 3d:</u> Brand Management</p> <p>Chair: Thomas Günther (Dresden University of Technology)</p> <ol style="list-style-type: none"> MANAGING SUCCESSFULLY BRAND EXTENSIONS: A PRELIMINARY INVESTIGATION <i>ATHANASOPOULOU PINELOPI (University of the Peloponnesus)</i> VALUATION OF BRAND ASSETS FOR FINANCIAL REPORTING - RELIABILITY OF BRAND VALUE MEASUREMENT <i>HOMMEL MICHAEL (Johann Wolfgang Goethe University), DENISE PAULY (Johann Wolfgang Goethe University), STEFANIE SCHMITZ (Johann Wolfgang Goethe University)</i> THE INTERRELATIONS AMONG BRAND EQUITY ELEMENTS: AN EMPIRICAL TEST IN THE DUTCH RETAIL INDUSTRY <i>VERBEETEN FRANK (Rotterdam School of Management), PIETER VIJN (Nyenrode Business University)</i>
	11.00- 11.30	Coffee break			

Tue. 30 Oct.	11.30- 13.00	Aula Magna <u>Parallel 4a:</u> Relational Capital Chair: Matti Skoog (Mälardalen University) 1. A VALUE NETWORK APPROACH TO LEVERAGING INTANGIBLE ASSETS <i>BIEM ALAIN (IBM RESEARCH, USA), WLODEK ZADROZNY (IBM RESEARCH, USA)</i> 2. PROJECT TO MAXIMIZE THE VALUE OF BUSINESS PARTNERSHIPS <i>STOFF INGO (Universiteit Maastricht), PHILIP VERGAUWEN (Universiteit Hasselt)</i> 3. EVALUATING RELATIONAL CAPITAL AND THE EFFECTIVENESS OF RELATIONSHIPS. SOME SUCCESSFUL CASE STUDY OF SME IN THE SOUTH OF ITALY <i>VERTERAMO SAVERINO (University of Calabria)</i>	Room EC4 <u>Parallel 4b:</u> Finance & Capital Markets Chair: Michael Kimbrough (Harvard Business School) 1. THE VALUE RELEVANCE OF INTANGIBLES: THE CASE OF IAS 38 <i>SCHULTZE WOLFGANG (University of Augsburg), LEIF STREEGER (University of Augsburg), BRIGITTE EIERLE (University of Regensburg)</i> 2. VENTURE CAPITALIST'S IMPACT ON PORTFOLIO COMPANY'S INTELLECTUAL CAPITAL AND PERFORMANCE <i>SINERVO PETERI (Turku School of Economics), TIMO E. TOIVONEN (Turku School of Economics)</i> 3. ESTIMATING THE VALUE OF NON-PROFIT ORGANIZATIONS USING THE MARKET COMPARABLES APPROACH <i>TARANTINO ERIC (Naval Postgraduate School), THOMAS J. HOUSEL (Naval Postgraduate School), WAYNE RODGERS (University of California & Naval Postgraduate School), WILLIAM LITTLE (Harvard University)</i>	Room EC5 <u>Parallel 4c:</u> Organisational Capital Chair: Silvana Revellino (University of Bergamo) 1. EXTENSIONS OF MANAGEMENT CONTROL – AN EXPLORATION STUDY OF ITS RECENT DEVELOPMENTS INTO THE DOMAIN OF HEALTH <i>MÅRTENSSON MARIA (Mälardalen University), MIKAEL HOLMGREN CAICEDO (Växjö University)</i> 2. INDICATORS AS TECHNOLOGY. THE LINK BETWEEN INDICATORS AND ACTION <i>CATASÚS BINO (Stockholm University), SOFI ERSSON (Uppsala University)</i> 3. SYSTEMATIC APPROACH TO ORGANIZATIONAL INTANGIBLES: IDENTIFYING THE ORGANISATIONAL INTANGIBLES UTILIZING THE FRAMEWORK OF THE ISO 9001 – QUALITY MANAGEMENT SYSTEM <i>YAMAMOTO TADASHI (Waseda University, Tokyo)</i>	Room EC7 <u>Parallel 4d:</u> IC Planning & Performance Chair: Hanno Roberts (BI Norwegian School of Management) 1. VALUE-BASED PLANNING OF INTANGIBLE POTENTIALS OF CUSTOMER VALUE <i>HIRSCH BERNHARD (Universität der Bundeswehr München), YVONNE SCHNEIDER (Universität der Bundeswehr München)</i> 2. LINKING CUSTOMER VALUE WITH PERFORMANCE MEASUREMENT: A MULTIDIMENSIONAL APPROACH <i>WALL FRIEDERIKE (University Witten/Herdecke)</i> 3. HOW IS BOARD CHARACTERISTICS SUCH AS COMPOSITION AND DIVERSITY RELATED TO IC PERFORMANCE? <i>VALI EDWARD (Copenhagen Business School)</i>
	13.00- 14.30	Lunch at the “Faculty of Economics’ Canteen” (Hotel Duchessa Isabella, Via Palestro, 68/70)			

Tue. 30 Oct.	14.30- 16.00	<p>Aula Magna</p> <p><u>Parallel 5a:</u> IC Analysis & Rating</p> <p>Chair: Jacques Van der Meer (European Investment Bank)</p> <p>1. JAPANESE FINANCIAL INSTITUTIONS (JFIS) AND THEIR USE OF COMPANY INTANGIBLES INFORMATION IN CORPORATE INVESTMENT DECISIONS - BA, SECI, KATA AND JFIS AS KNOWLEDGE CREATING FIRMS <i>HOLLAND JOHN (University of Glasgow), JOHA HENNINGSSON (Mälardalen University), ULF JOHANSON (Mälardalen University), CHITOSHI KOGA (Kobe University), SHIGEKI SAKAKIBARA (Gakuin University)</i></p> <p>2. MEASURING & MANAGING CREDIT RISK IN SMES: A QUANTITATIVE AND QUALITATIVE RATING MODEL <i>ORSI LUIGI (University of Milan), IVAN DE NONI (University of Milan), ANTONIO LORENZON (MIT, USA)</i></p> <p>3. FUNDAMENTAL VALUATION OF INTANGIBLE ASSETS: A EUROPEAN PERSPECTIVE <i>MANDL CHRISTIAN (University of Regensburg), SEBASTIAN LOBE (University of Regensburg)</i></p>	<p>Room EC4</p> <p><u>Parallel 5b:</u> IC Reporting National Developments</p> <p>Chair: Justyna Fijalkowska (University of Lodz)</p> <p>1. MANAGING AND MEASURING INTANGIBLES TO BETTER MANAGE INTANGIBLES IN SCOTLAND <i>MARR BERNARD (Advanced Performance Institute), MARIA WEIR (Intellectual Assets Centre, Glasgow), JANE WATTERS (Intellectual Assets Centre, Glasgow)</i></p> <p>2. EMPIRICAL STUDY ON THE REGULATING FACTORS AND EXPANDABILITY OF INTANGIBLE ASSETS DISCLOSURE – THROUGH ANALYSIS OF A QUESTIONNAIRE SURVEY FOR JAPANESE LISTED COMPANIES <i>SHIMANAGA KAZUYUKI (Kobe Gakuin University)</i></p> <p>3. THE CURRENT STATE OF INTELLECTUAL CAPITAL MANAGEMENT IN SPAIN: EMPIRICAL EVIDENCE AND DEBATABLE ISSUES <i>SANTIDRIAN ARRONO ALICIA (University of Burgos), JOSE M. DIEZ (University of Burgos)</i></p>	<p>Room EC5</p> <p><u>Parallel 5c:</u> Knowledge Communities, Clusters & Flows</p> <p>Chair: Carlo Bagnoli (University Ca' Foscari of Venice)</p> <p>1. THE VIRTUAL COMMUNITIES KNOWLEDGE INTEGRATION IN THE NEW PRODUCT DEVELOPMENT OF THE EXTENDED ENTERPRISE: CASE OF A LARGE AUTOMOTIVE COMPANY <i>TAIFI NOUHA (University of Salento)</i></p> <p>2. FOSTERING INNOVATION THROUGH THE MANAGEMENT OF INTELLECTUAL CAPITAL: A STUDY OF THE AUTOMOTIVE ENGINEERING SERVICES CLUSTER IN TURIN <i>REVELLINO SILVANA (University of Bergamo)</i></p> <p>3. A RESEARCH METHOD FOR VISUALIZING AND MEASURING THE INTELLECTUAL CAPITAL IN CAPITAL MARKETS <i>LOCK LEE LAURENCE (University of Sydney), JAMES GUTHRIE (University of Sydney)</i></p>	<p>Room EC7</p> <p><u>Parallel 5d:</u> IC Management</p> <p>Chair: Christian Nielsen (Aalborg University)</p> <p>1. USING BSC FOR INTELLECTUAL ASSET-BASED MANAGEMENT IN JAPAN <i>MOCHIZUKI TSUNEO (Aichi University, Nagoya)</i></p> <p>2. EXPLORING AND VISUALIZING ORGANIZATIONAL KNOWLEDGE BY COMPARATIVE CAUSE MAPPING <i>LAUKKANEN MAURI O (University of Kuopio), SEPPONEN LAMMI (University of Kuopio)</i></p> <p>3. TIME INTENSITY AND CONNECTIVE CAPACITY: MANAGING KNOWLEDGE-BASED CAPABILITIES <i>ROBERTS HANNO (BI Norwegian School of Management)</i></p>
	16.00- 16.30	Coffee break			

Tue. 30 Oct.	16.30- 18.20	<p>Aula Magna</p> <p><u>Parallel 6a:</u> Human Capital</p> <p>Chair: Francesco Baldi (Univ. “La Sapienza”, Rome)</p> <p>1. A FRAMEWORK FOR FIRM'S HUMAN CAPITAL VALUATION <i>ANTUNES BRAS FILOMENA (University of Minho)</i></p> <p>2. THE HUMAN CAPITAL IMPACT ON THE SHAREHOLDER VALUE CREATION <i>PELLICELLI MICHELA (University of Pavia), CECILIA CASALEGNO (University of Turin)</i></p> <p>3. USING REAL OPTIONS THEORY TO EVALUATE HUMAN CAPITAL – AN ANALYSIS OF ORGANIZATIONAL INVESTMENTS IN LEADERSHIP DEVELOPMENT PROGRAMS <i>WOLLERSHEIM JUTTA (Frankfurt School of Finance & Management), ISABELL WELPE (Ludwig-Maximilians-Universität München), ERICH BARTHEL (Frankfurt School of Finance & Management)</i></p>	<p>Room EC4</p> <p><u>Parallel 6b:</u> Methodology & Thought Development</p> <p>Chair: James Guthrie (University of Sydney)</p> <p>1. THE EMERGENT PROPERTIES OF INTELLECTUAL CAPITAL: A CONCEPTUAL OFFERING <i>NIELSEN CHRISTIAN (Aalborg University), HENRIK DANE-NIELSEN (Aalborg University), MARIA MÅRTENSSON (University of Mälardalen)</i></p> <p>2. DETERMINING RELATION BETWEEN IC DRIVERS AND PERFORMANCE – A STRUCTURAL EQUATION MODELING APPROACH <i>VALI EDWARD (Copenhagen Business School)</i></p> <p>3. ASSESSING THE VALUE OF KNOWLEDGE ASSETS: A SYSTEM DYNAMICS APPROACH <i>CARLUCCI DANIELA (University of Basilicata), FRANCESCO SOLE (University of Basilicata), GIOVANNI SCHIUMA (University of Basilicata)</i></p>	<p>Room EC5</p> <p><u>Parallel 6c:</u> Accounting & Reporting Standards</p> <p>Chair: Luigi Migliavacca (PricewaterhouseCoopers)</p> <p>1. DOES THE REPORTING OF GOODWILL IMPAIRMENT LAG BEHIND THE ECONOMIC IMPAIRMENT OF GOODWILL UNDER THE IMPAIRMENT-ONLY ACCOUNTING APPROACH? <i>OJALA HANNU (Helsinki School of Economics)</i></p> <p>2. SPECIAL ACCOUNTING ISSUES FOR INTANGIBLE ASSETS ACCORDING TO IFRSs: UNBUNDLING OF INSURANCE CONTRACTS <i>ALTENBURGER OTTO A. (University of Vienna), MAGDALENA KUNTNER (University of Vienna)</i></p> <p>3. R&D AND IPR&D IN THE FINANCIAL STATEMENT OF MEDICAL BIOTECH COMPANIES. IAS/IFRS AND US GAAP – A THEORETICAL & EMPIRICAL ANALYSIS <i>BIANCONE PAOLO PIETRO (University of Turin)</i></p>	<p>Room EC7</p> <p><u>Parallel 6d:</u> IC Macro & Micro Issues</p> <p>Chair: Carol Corrado (U.S. Federal Reserve Bank)</p> <p>1. INNOVATION AND PRODUCTIVITY IN LUXEMBOURG – WHAT IS THE INFLUENCE OF COLLABORATION PRACTICES AS INDICATORS OF IC AT FIRM LEVEL? <i>MENTION ANNE-LAURE (CRP Henri Tudor, Luxembourg), ANNA-LEENA ASIKAINEN (CRP Henri Tudor, Luxembourg)</i></p> <p>2. THE INFLUENCE OF GOVERNMENT AWARENESS FOR INTANGIBLE ASSET DEVELOPMENT ON AWARENESS, UNDERSTANDING AND MANAGEMENT OF INTANGIBLE ASSETS <i>GROENEWOUD VINCENT (Maastricht University), PHILIP G.M.C. VERGAUWEN (Universiteit Hasselt)</i></p> <p>3. REGION AS A KNOWLEDGE CLUSTER: INTELLECTUAL CAPITAL MANAGEMENT AND MEASUREMENT WITHIN CLUSTERS AND REGIONS <i>FRIEDEL LIBOR (Novatio Consulting Ltd, Ostrava)</i></p> <p>4. INNOVATION, INTELLECTUAL CAPITAL AND EXPORT PERFORMANCE: A FIRM-LEVEL ANALYSIS USING ENTROPY ECONOMETRICS <i>TIRI MARC (Hasselt University)</i></p>
	20.15	<p>Workshop Gala Dinner at the Istituto Alberghiero “Vergani”, Via dei Romei, 12/A, Ferrara</p> <p>Performance by the Chorus of the University of Ferrara</p>			

Wednesday, 31 October 2007

Department of Economics, Bevilacqua-Costabili Palace (1st floor), Via Voltapaletto, 11

<p>Wed. 31 Oct.</p>	<p>9.30- 10.30</p>	<p>Aula Magna</p> <p>Parallel 7a: Knowledge Management</p> <p>Chair: Sandro Catani (CEO, Watson Wyatt Italy, & Univ. of Ferrara)</p> <p>1. KNOWLEDGE MANAGEMENT: INTEGRATING KNOWLEDGE ASSETS AND FINANCIAL ASSETS <i>KALLEHAUGE JESPER (Universiteit Maastricht)</i></p> <p>2. STRATEGIC MANAGEMENT OF KNOWLEDGE RESOURCES <i>RICCERI FEDERICA (University of Padua), JAMES GUTHRIE (Sydney University)</i></p>	<p>Room EC7</p> <p>Parallel 7b: Accounting Evolutionary Trends</p> <p>Chair: Maria Weir (Intellectual Assets Centre, Glasgow)</p> <p>1. CONSTRUCTION OF IC – THE CASE OF PURCHASE ANALYSIS <i>GRÖJER JAN-ERIK (Uppsala University), CATASÚS BINO (Stockholm University), DANIEL BRÄNNSTRÖM (Uppsala University) CHARLOTTA KARLSSON (Uppsala University), ANDREAS WIDEGREN (Uppsala University)</i></p> <p>2. CONSEQUENCES OF A HARMONIZATION BETWEEN CONTROLLING AND FINANCIAL REPORTING FOR INTANGIBLE RESOURCES-RELATED INFORMATION PROCESSES <i>ORTH MATHIAS (ESCP-EAP BERLIN), ROLF BRÜHL (ESCP-EAP EUROPÄISCHE WIRTSCHAFTSHOCHSCHULE BERLIN)</i></p>
	<p>10.30- 11.00</p>	<p>Coffee break</p>	

<p>Wed. 31 Oct.</p>	<p>11.00- 13.00</p>	<p>Aula Magna, Department of Economics, Via Voltapaletto, 11</p> <p><u>Final Plenary Session: “A Micro-Macro Perspective on Intangibles”</u></p> <p>Chair: Prof. Philip Vergauwen, University of Hasselt, and Workshop Co-Chair</p> <p>Key-Note Speakers</p> <ul style="list-style-type: none"> – Dr Carol Corrado, Federal Reserve Bank, U.S.A. – Dr Jacques Van Der Meer, European Investment Bank – Ms. Hilary Eastman, International Accounting Standards Board (IASB) Project Manager, IASB Research Project on Intangibles – Dr Luigi Migliavacca, Partner, PricewaterhouseCoopers Italy <p>– <i>Conferment of the PricewaterhouseCoopers Prize for the “Best Junior Contribution to the Development of Intangibles and IC Theory and Practice”</i></p> <p>– <i>Conferment of the “KIZOK Award for the Best Paper on IC and Small and Medium Sized Businesses” sponsored by KIZOK, University of Hasselt (The Netherlands)</i></p> <p>– <i>Conferment by Dr Jacques Van der Meer (EIB) of the “Best contribution on Performance Measurement and Valuation of Intellectual Capital” sponsored by the European Investment Bank</i></p> <p><i>Close of the Workshop</i></p>
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3rd WORKSHOP
on
VISUALISING, MEASURING, AND MANAGING INTANGIBLES AND INTELLECTUAL CAPITAL
University of Ferrara, 29-31 October 2007

LIST OF PRESENTED PAPERS

MIGHT THE FUTURE MANAGEMENT COMMENTARY STANDARD OF THE IASB INFLUENCE NATIONAL INTELLECTUAL CAPITAL REPORTING IN AUSTRIA AND GERMANY?

ALTENBURGER OTTO A. (VIENNA UNIVERSITY - AUSTRIA) - MICHAELA M. SCHAFFHAUSER-LINZATTI

SPECIAL ACCOUNTING ISSUES FOR INTANGIBLE ASSETS ACCORDING TO IFRSs: UNBUNDLING OF INSURANCE CONTRACTS

ALTENBURGER OTTO A. (VIENNA UNIVERSITY - AUSTRIA) - MAX GOETTSCHKE, MAGDALENA KUNTNER

A FRAMEWORK FOR FIRM'S HUMAN CAPITAL VALUATION

ANTUNES BRAS FILOMENA (MINHO UNIVERSITY - PORTUGAL) -

MANAGING SUCCESSFULLY BRAND EXTENSIONS: A PRELIMINARY INVESTIGATION

ATHANASOPOULOU PINELOPI (UNIVERSITY OF THE PELOPONNESE - GREECE) -

THE LINK BETWEEN COMPETITIVE STRATEGIES AND KNOWLEDGE MANAGEMENT STRATEGIES IN SMALL ENTERPRISES

BAGNOLI CARLO (VENICE UNIVERSITY - ITALY) -

THE "REAL" ECONOMICS OF INTANGIBLES: VALUING AND MANAGING CORPORATE INTANGIBLE ASSETS AS REAL OPTIONS

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