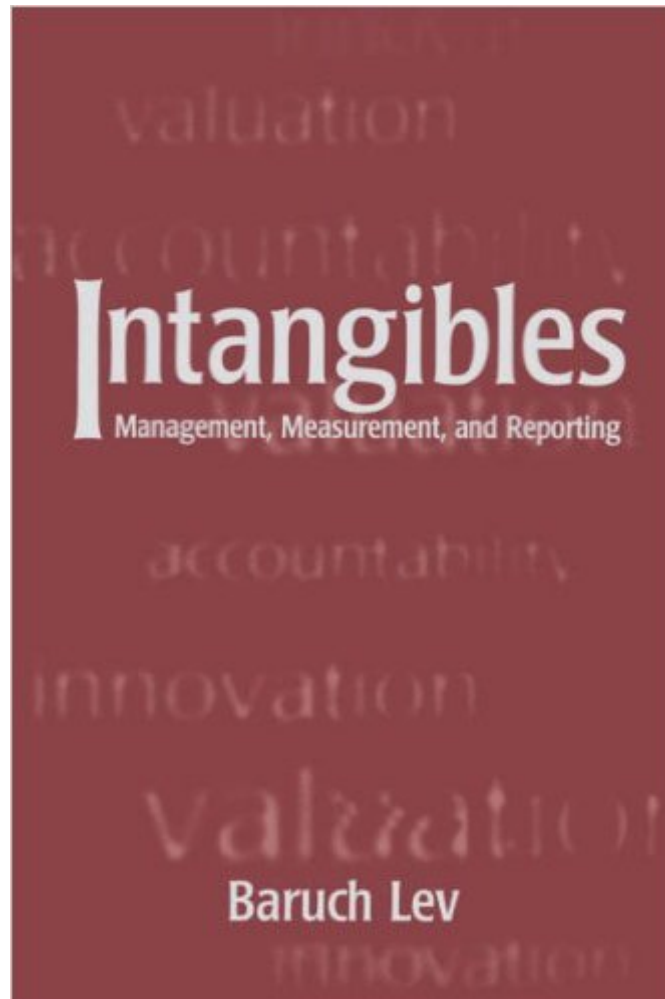


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# Intangibles: Management, Measurement, And Reporting



## Synopsis

This book is the first comprehensive, scientifically based study of the nature and impact of intangibles. Weaving case studies and real-world examples with contemporary business theory, Baruch Lev - establishes an economic framework to analyze managerial and investment issues concerning intangibles; - surveys the impact of intangibles on corporate performance and market values, including management difficulties, risk, questions of property rights, marketability, and cost structure; - analyzes information deficiencies associated with intangibles, including the major economic principles governing intangible investments, limits of management information systems, and recommendations for improved accounting disclosure; - sets forth a comprehensive information system aimed at satisfying the needs of both internal and external decision makers; to reflect the impact and value of intangibles within the context of enterprise performance.

## Book Information

Paperback: 231 pages

Publisher: Brookings Institution Press (June 1, 2001)

Language: English

ISBN-10: 0815700938

ISBN-13: 978-0815700937

Product Dimensions: 6 x 0.5 x 9 inches

Shipping Weight: 12 ounces (View shipping rates and policies)

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## Customer Reviews

There is no larger controversy in accounting or investment circles today than the treatment of intangible assets. Economists and investment analysts may debate what is new about the "New Economy", but one thing remains clear, intangible assets are assuming a critical role in the creation of wealth. Non-physical sources of value, intangible assets are generated by innovation, unique organizations and human resource practices. This asset class often interacts with tangible and financial assets to create shareholder value and stimulate economic growth. Yet they remain conspicuously absent from required disclosures. Baruch Lev argues in this book that his lack of public information results in improved management of corporate assets contributes to a higher cost

of capital and affords abnormally large gains to insiders at the expense of outside investors. To level the playing field, Lev proposes companies periodically release, in addition to the required income, balance sheet and cash flow statements, quantitative and standardized information most relevant to the company value chain or business model. Specifically, he would require three classes of timely disclosure on what he calls the innovative and successful company's lifeline: Discovery and Learning, Implementation and Commercialization. Under Discovery and Learning, he would require disclosure of internal renewal, acquired capabilities and networks. For Implementation, required disclosures would include intellectual property, technological feasibility and Internet metrics. For Commercialization, required disclosures would include data on customers, performance and growth prospects.

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