

Contents



<i>Foreword</i>	ix
1. THE HIDDEN ROOTS OF VALUE	1
Toward a Definition—Playing the Middle—The Roots of Value—Finding the New Balance—Pioneering Efforts—Implementing the Theories	
2. THE HIDDEN CAPABILITIES OF A CORPORATION	23
The FASB Fiasco— <i>Naringsliv</i> —Capital Forms	
3. FINDING ITS WAY	41
First Messages from the Front— Building an IC Report—Marking the Trail— Navigating New Waters—IC Management— Staking Out the Future—The Future of the Future	
4. NAVIGATING THROUGH A NEW WORLD	65
The Skandia IC Navigator—Navigational Tasks— A New Value Dimension	
5. REAL VALUE: THE FINANCIAL FOCUS	75
Raw Financial Data—Financial Capitalization— Financial Documentation	

CONTENTS

6. REAL WORTH: THE CUSTOMER FOCUS	89
The New Customer Metrics—The Skandia Customer Focus Metrics—A Universal Customer IC Metric	
7. REAL WORK: THE PROCESS FOCUS	101
Weeds in Eden—Rethinking Infrastructure	
8. REAL FUTURE: THE RENEWAL AND DEVELOPMENT FOCUS	111
Where the Future Lives—The Skandia Report— Measuring Readiness	
9. REAL LIFE: THE HUMAN FOCUS	123
Capturing Humanity—The New Worker— Measuring People Near and Far	
10. ALL TOGETHER NOW	139
The Skandia Precedent—Together for the First Time— Reporting in Human Scale—Common Viewpoints— An Impetus to Adoption—Agreeing on Standards— Revitalizing the Audit	
11. A COMMON VALUE	173
Determining the IC Equation—Measuring the IC Equation—Measuring IC Value—A Coefficient of Efficiency—IC and M & A—The Intellectual Capital of Municipalities—A History Lesson	
12. A FUTURE MARKET	199
The Bradley-Albert Model—A True IC Exchange— Preparing the Future	
<i>Notes</i>	211
<i>Index</i>	217