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FiMIAM: financial method of intangible assets measurement

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Abstract

Today’s measurement systems fail to adequately account for intellectual capital (IC) in a transparent yet comprehensive manner. In spite of many recent attempts to qualify and sometimes quantify intangibles, there exists as yet not one standardized system that is sufficiently developed and globally accepted. The aim of the present paper is to contribute towards the creation of such a system. The financial method of intangible assets measurement (FiMIAM) presented in this paper aims to overcome some of the weaknesses of recent methods of IC valuation, and contribute to the creation of complete balance-sheets, reflecting both the tangible and intangible assets of a company.

Keywords


- Intangible assets
- Intellectual capital
- Assets
- Measurement

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