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Evaluating fashion retailers' intellectual capital: key money as a part of customer capital

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Abstract

Purpose

The purpose of this paper is to enrich the scientific and managerial debate on intangibles by placing the concept of key money within the broader concept of Intellectual Capital, and by proposing an evaluation approach for a portion of the latter, focusing the analysis on fashion retailers.

Design/methodology/approach

This research focuses on the fashion industry, given that key money gains particular significance and accounted for in fashion retailers' financial statements. A comparative case study is presented with regard to the application of two evaluation methods proposed to some fashion retailers operating in Italy.

Findings

This paper defines a suitable placement for key money within the vast structure of intellectual capital. The research shows that the two methods give “very close” key money values, thus laying the foundations for a theoretical articulation of interest to be further explored in future researches.

Originality/value

The document represents a first in-depth examination within the real estate branches of study.

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Keywords

Intellectual capital | Intangible assets | Key money | Fashion industry | Valuation | Competitive strategy

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Dedicated to Roberto Fiano

Citation

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