

Intellectual Capital Questionnaire

To introduce myself, my name is Priya Parikh, and I am a research fellow in the Department of Accounting and Financial Management, Faculty of Commerce, The Maharaja Sayajirao University of Baroda under the guidance of Prof. Pragnesh Shah in the field of Intellectual Capital. My primary research target is to create a new approach to quantify intellectual capital that corporations might use to report the valuation of this asset in yearly reports. Therefore, I am conducting a questionnaire to gauge familiarity with the term, awareness of existing Intellectual capital measurement techniques, and opinions on the new technique that I want to offer.

In light of this, I humbly ask that you fill out the form truthfully, and I assure you that the data you provide will not be utilised for any reason other than my study.

Regards

Priya Parikh

PART - I DEMOGRAPHIC PROFILE OF RESPONDENT

Name (Optional) : _____

Contact No (Optional) : _____

Email ID (Optional) : _____

Place of Residence (Optional) : _____

EDUCATIONAL AND PROFESSIONAL PROFILE OF RESPONDENT

Education (Highest Qualification) :

Graduate

Commerce and Management

Others

Post Graduate

Commerce and Management

Others

Post Graduate Diploma

Ph.D

Commerce and Management

Others

Professional Qualification { You can (✓) tick more than one }

CA

CWA

CS

CFA

CMA

LLB

LLM

Others

Annexure 1

<p>Business Profession { You can (√) tick more than one }</p> <p><input type="checkbox"/> Self Employed</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td><input type="checkbox"/> Professional</td></tr> <tr><td><input type="checkbox"/> Businessman</td></tr> <tr><td><input type="checkbox"/> Industrialist</td></tr> </table> <p><input type="checkbox"/> Service</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td><input type="checkbox"/> Accounting and Finance</td></tr> <tr><td><input type="checkbox"/> Financial Analyst</td></tr> <tr><td><input type="checkbox"/> Others</td></tr> </table>	<input type="checkbox"/> Professional	<input type="checkbox"/> Businessman	<input type="checkbox"/> Industrialist	<input type="checkbox"/> Accounting and Finance	<input type="checkbox"/> Financial Analyst	<input type="checkbox"/> Others
<input type="checkbox"/> Professional						
<input type="checkbox"/> Businessman						
<input type="checkbox"/> Industrialist						
<input type="checkbox"/> Accounting and Finance						
<input type="checkbox"/> Financial Analyst						
<input type="checkbox"/> Others						
<p>Experience in No. of Years { You can (√) tick most appropriate according to you }</p> <p><input type="radio"/> 0-5 years</p> <p><input type="radio"/> 6-10 years</p> <p><input type="radio"/> 10 years and above</p>						

Part II
CONCEPTUAL CLARITY

I. Are you aware of intangible assets?

- Yes
- No

II. Are human assets / employees considered to be assets?

- Yes
- No

III. The knowledge, expertise, and experience of employees – do these constitute assets for the company?

- Yes
- No

Give your opinion relating to the different terms of intangible assets to be considered under intellectual capital:

IV Awareness about different terms under Intellectual Capital. { You can (√) tick most appropriate according to you }

[Strongly Aware = 5, Aware = 4, Indifferent = 3, Unaware= 2 and Strongly Unaware = 1]

Sr. No.	Selected criteria	Scale				
1	Intellectual Property	5	4	3	2	1
2	Patent	5	4	3	2	1
3	Trademark	5	4	3	2	1

4	Human Resource	5	4	3	2	1
5	Copyright	5	4	3	2	1
6	Administrative technologies	5	4	3	2	1
7	Organizational Structure	5	4	3	2	1
8	Skill	5	4	3	2	1
9	Talent	5	4	3	2	1
10	Experience	5	4	3	2	1

Part III

INTELLECTUAL CAPITAL MEASURING TOOLS

Dear respondents, as main objective of my research is to study and analyse Intellectual capital measuring tools and contribute towards better measurement method, so for that purpose my third part of questionnaire comprises of methods of measuring Intellectual capital which are already been developed by researchers in past. I just want an idea about the awareness of this method amongst you.

1. Are you aware about different methods of measuring Intellectual Capital? {You can (√) most appropriate according to you }

- Yes
 No

2. Which are the following method/methods of measuring Intellectual Capital you are aware of? {You can (√) tick most appropriate according to you }

[If you are aware of that method – Yes, if you are aware then do you know how to calculate the value of intellectual capital by that particular method, if you know the calculation –Yes and if you don't know the calculation then –No, If you are not aware of that method - No]

Sr. No.	Selected criteria	Method	
		Yes	No
		Calculation	
		Yes	No
1	Tobin's q method		
2	Ratio of Market value to Book value method		
3	Economic Value Added		
4	Calculated Intangible Value(CIV) method		
5	Knowledge Capital Earnings(KCE TM) method		
6	Value Added Intellectual Coefficient (VAIC TM) method		
7	Skandia Navigator Intellectual Capital		

3. Do you agree that new method for measuring Intellectual capital should be developed for disclosing in the financial statements?{ You can (√) tick most appropriate according to you }

- Yes
 No

4. Do you agree that Intellectual capital should be disclosed in the financial statements?{ You can (√) tick most appropriate according to you }

- Yes
 No

Part – IV
DEVELOPING NEW METHODS OF MEASURING INTELLECTUAL CAPITAL

As the above methods are having certain limitations, I am trying to propose the new method for measuring Intellectual capital. So please give me your opinion for the variables which I am proposing to be considered for valuation of intellectual capital and which even helps me in my further research.

Variables of Managerial Competence to be considered in Intellectual Capital

Scale the Importance of following components for the valuation of Intellectual Capital. { You can (√) tick most appropriate according to you }

[Extremely Important = 5, Important = 4, Moderately Important = 3, Slightly Important = 2 and Not at all Important = 1]

Sr. No.	Selected criteria	Scale				
Employee competence						
Variables of Employees competence to be considered in Intellectual Capital:						
Scale the Importance of following Variables for the valuation of Intellectual Capital.						
1	Employees undergo continuous training	5	4	3	2	1
2	Employees are highly educated	5	4	3	2	1
3	Employee skills are upgraded	5	4	3	2	1
4	Employees are motivated to share new and innovative ideas	5	4	3	2	1

Managers' Attitude						
Managers' Attitude consist of the following categories and subcategories.						
If the following factors are significant, then Managers' attitude will be factored in Measuring Intellectual Capital.						
5	Managers make sure that employees are happy	5	4	3	2	1
6	Managers understand all factors of employee satisfaction	5	4	3	2	1
7	Managers help employees in solving official problems	5	4	3	2	1
8	Leadership skills	5	4	3	2	1
9	Management is supportive to innovations	5	4	3	2	1
Structural Capital						
Structural Capital consist of the following categories and subcategories.						
If the following factors are significant, then Structural Capital will be factored into Measuring Intellectual Capital.						
10	Engage more ideas in industry	5	4	3	2	1
11	Firm is efficient	5	4	3	2	1
12	Procedures support innovation	5	4	3	2	1
13	Increase revenue per employee	5	4	3	2	1
Administrative Expenses						
Administrative Expenses consist of the following categories and subcategories.						
If the following factors are significant, then Administrative expenditure will be factored into Measuring Intellectual Capital.						
14	Systems allow easy information access	5	4	3	2	1
15	Staff members are happy to put extra efforts when needed	5	4	3	2	1
16	Atmosphere is supportive	5	4	3	2	1
17	Firm is bureaucratic nightmare	5	4	3	2	1
18	Supports development of ideas	5	4	3	2	1
19	Do not share knowledge	5	4	3	2	1
Research and Development expense						
Research and Development expense consist of the following categories and subcategories.						
If the following factors are significant, then Research and Development expenditure will be factored into Measuring Intellectual Capital.						
20	Transaction time is decreasing	5	4	3	2	1
21	Product life cycle trend	5	4	3	2	1
22	Implement new ideas	5	4	3	2	1
23	Improving Cost Per Revenue	5	4	3	2	1
24	Research and Development invested in product design					

Advertising and Sales promotion						
<p>Advertising and Sales promotion consist of the following categories and subcategories. If the following factors are significant, then Advertising and Sales promotion expenditure will be factored into Measuring Intellectual Capital.</p>						
25	Customers are generally satisfied	5	4	3	2	1
26	Firm is market oriented	5	4	3	2	1
27	Reduce time to resolve problem	5	4	3	2	1
28	Longevity of relationships	5	4	3	2	1
29	Constantly improves service quality	5	4	3	2	1
Customer's satisfaction						
<p>Customer's satisfaction consist of the following categories and subcategories. If the following factors are significant, then customer's satisfaction will be factored into Measuring Intellectual Capital.</p>						
30	Value added service	5	4	3	2	1
31	Lauch products that consumer don't desire	5	4	3	2	1
32	Customers are loyal	5	4	3	2	1
33	Feedback from customer	5	4	3	2	1
34	Don't care what customers want	5	4	3	2	1

Thank You for your response. I assure your response will be kept confidential and will purely be utilized for my research.