

# 理解知識資本管理的重要

## *Understanding the Importance of Intellectual Capital Management*

二〇一〇年十二月二日（星期四）  
2 December 2010 (Thursday)



香港特別行政區政府知識產權署  
The Government of the Hong Kong Special Administrative Region  
Intellectual Property Department

# 經世濟民

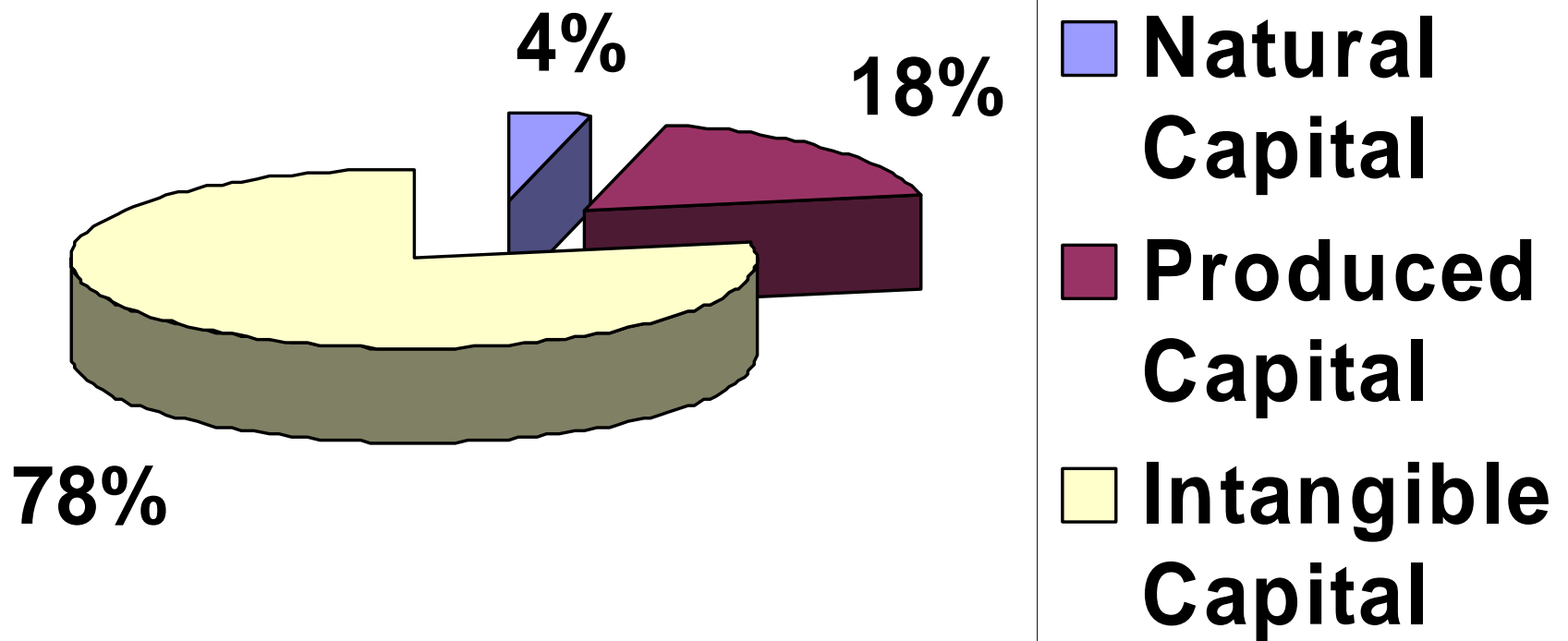
## Evolution of Economy

	經濟活動 Economic Activity	創富因素 Wealth Creation Factors
農業經濟 Agricultural Economy	收穫農作 Harvesting	土地；勞動力 Land Labour
工業經濟 Industrial Economy	製造 Manufacturing	勞動；機械；原料 Labour, Machinery, Raw materials
知識經濟 Knowledge Economy	知識型服務 Knowledge-based Service	知識資本 Intellectual Capital

# 國富之道

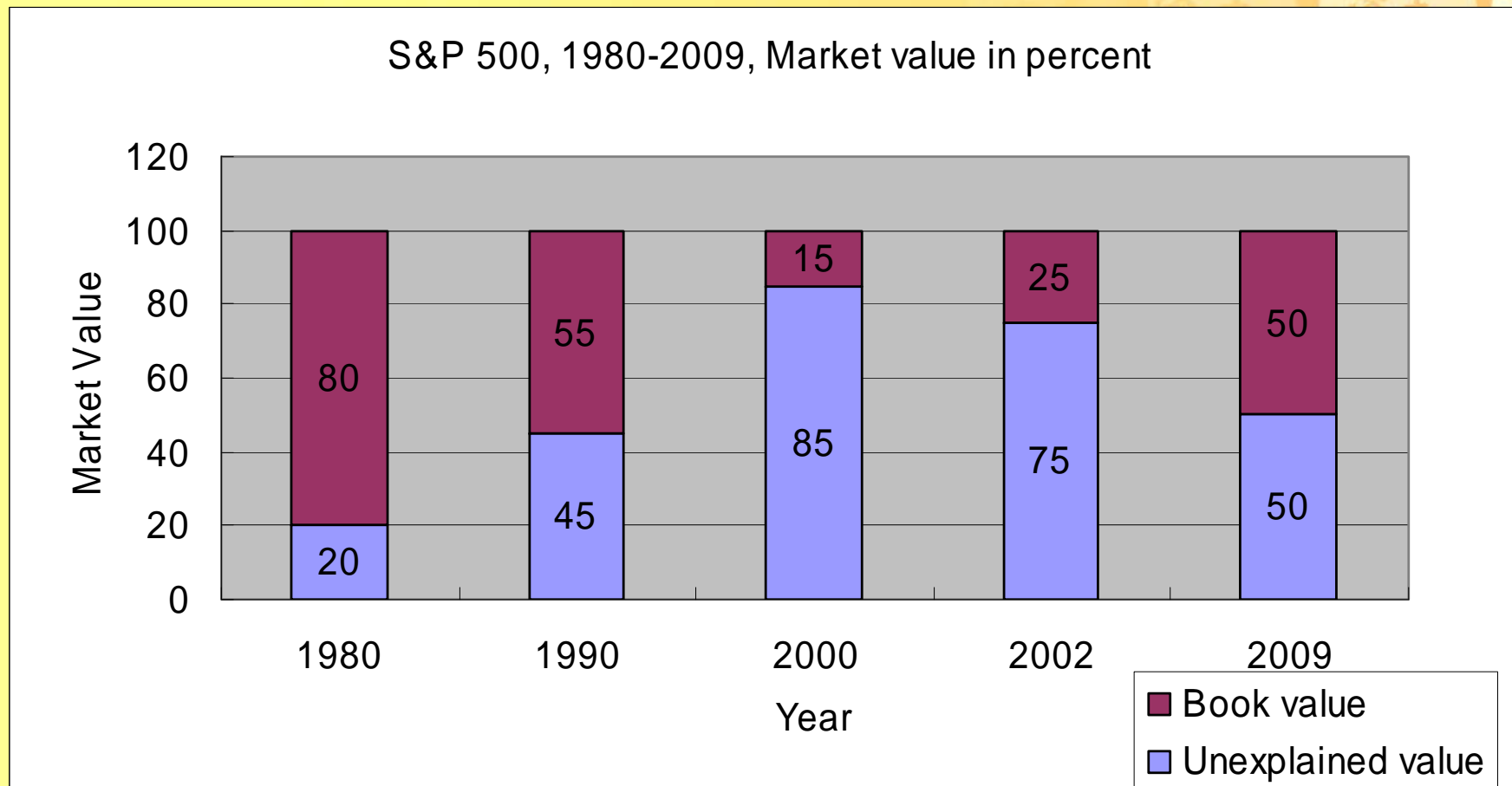
## Where is the Wealth of Nation?

### Wealth of Nation



# 知識資本佔市值比重

## Weight of IC on market value



# 定義知識資本

## Definition of Intellectual Capital (IC)

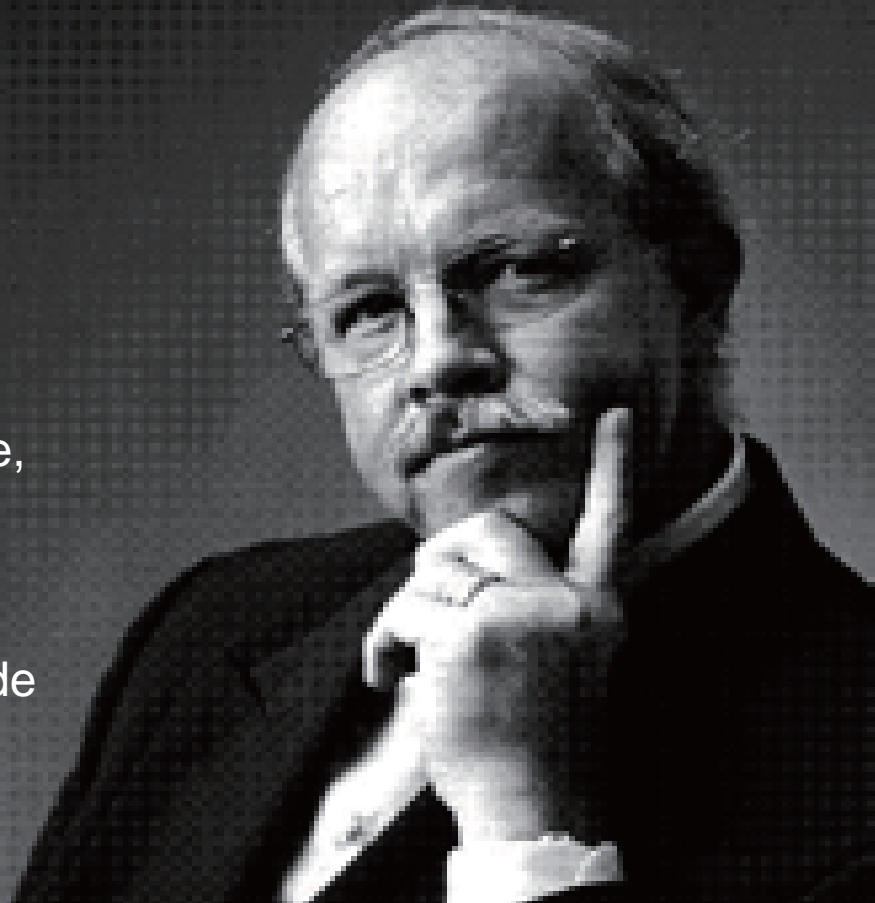
知識，應用經驗，組織技術，客戶關係和專業技能

### Professor Edvinsson

World's First Director of  
Intellectual Capital

World's First Professor of  
Intellectual Capital

“Intellectual Capital is the possession of the knowledge, applied experience, organizational technology, customer relationships and professional skills that provide Skandia with a competitive edge in the market.”

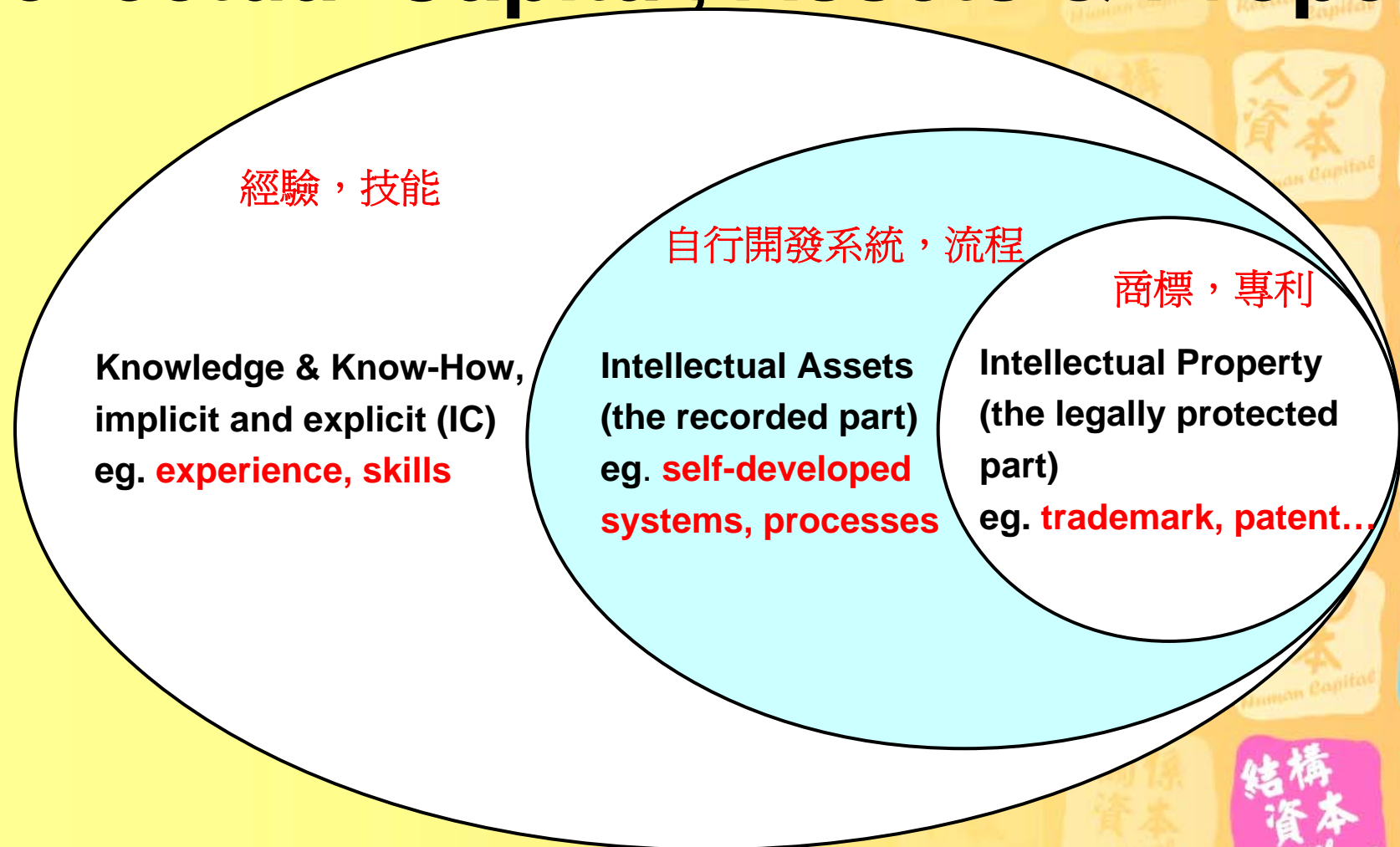




# 知識資本，知識資產及知識產權

## A Bird's View of

# Intellectual Capital, Assets & Property



# 知識資本類別

## Categories of IC

- 人力資本 **Human Capital (HC)**
- 結構資本 **Structural Capital (SC)**
- 關係資本 **Relational Capital (RC)**

# 知識資本管理 Intellectual Capital Management (ICM)

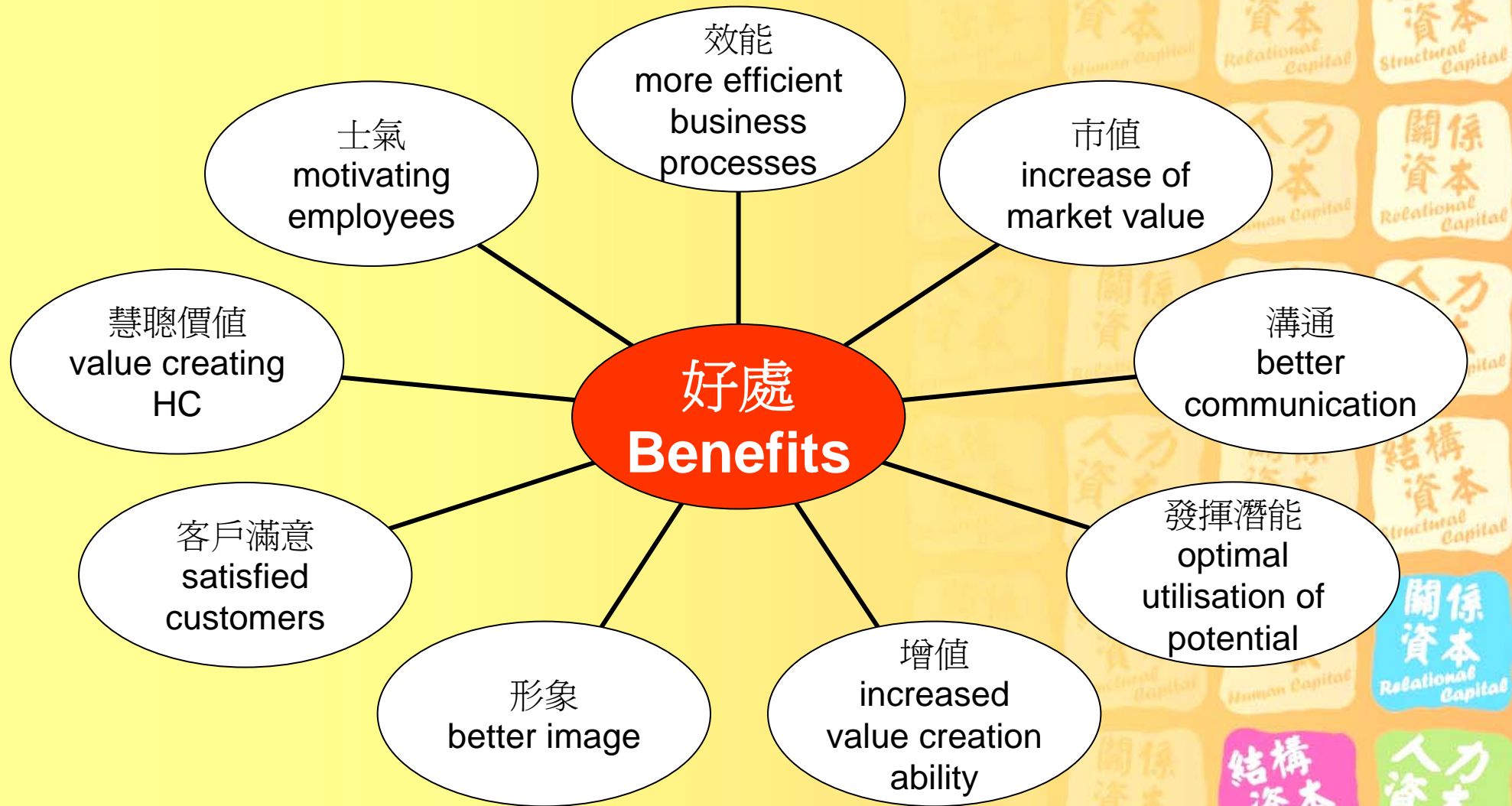
「知識資本管理是應用和管理知識資本資源及其變化 ... ..，令持份者看見企業創造出來的價值得以擴大。」

“ICM is the deployment and management of IC resources and their transformations...to maximize the...organisation’s value creation in the eyes of its **stakeholders.**”



# 管理知識資本的好處

## Benefits of Managing IC



# 實施知識資本管理後的變更

## Changes made after implementation of ICM

### Before

- Management focused

only financial  
and results

- Priority was not that too and active but not well

- Lack of communication between employee divisions

### 之前

管理層只注重財務指標和結果。

策略的優先次序不明確，導致列出過多的倡議和活動，卻沒有得到很好的執行。

缺乏管理層與員工之間、部門之間溝通。

### After

- Strengths and weakness of each

business manager  
to make

- Management there were a few important initiatives

- Strategic communication fostered collaboration

### 之後

管理層共同承擔各項業務的優點和缺點，幫助他們更易作出有策略的決定。

管理層明白到即使公司牽涉眾多範疇，只會錯失很少重要的戰略行動。

加強部門之間的策略性溝通和促進相互合作的意識。

# 知識資本管理顧問服務計劃

# Intellectual Capital Management Consultancy Programme

主辦機構  
Organiser:



香港特別行政區政府知識產權署  
The Government of the Hong Kong Special Administrative Region  
Intellectual Property Department

協辦機構  
Co-organisers:



創新科技署  
Innovation and  
Technology Commission

工業貿易署  
Trade and Industry  
Department





尋找已有而未露的潛在資源

**In Search of  
Hidden Resources**





# 一般理解資源的模式

## One Way of Looking at Resources

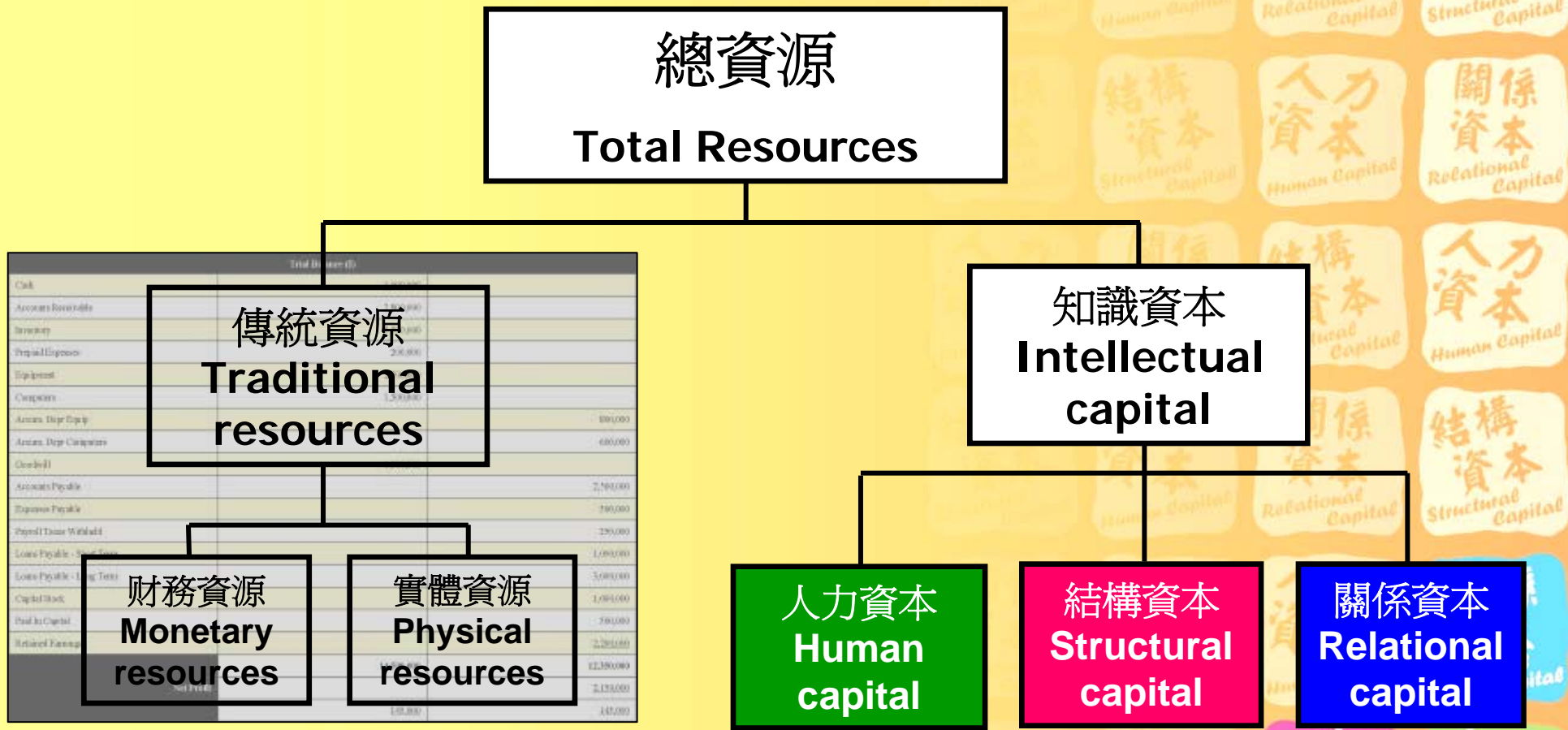
Cash	1,000,000	
Accounts Receivable	2,800,000	
Inventory	5,500,000	
Prepaid Expenses	200,000	
Equipment	2,500,000	
Computers	1,500,000	
Accum. Depr Equip		800,000
Accum. Depr Computers		600,000
Goodwill	1,000,000	
Accounts Payable		2,500,000
Expenses Payable		500,000
Payroll Taxes Withheld		250,000
Loans Payable - Short Term		1,000,000
Loans Payable - Long Term		3,000,000
Capital Stock		1,000,000
Paid In Capital		500,000
Retained Earnings		<u>2,200,000</u>
	<b>14,500,000</b>	<b>12,350,000</b>
		<u>2,150,000</u>
	<u>145,000</u>	<u>145,000</u>

Structural Capital

Human Capital

# 另類理解資源的方法—資源樹

## Another Way of Looking at Resources – a Resource Tree



# 價值樹及樹根 Value Tree and Roots

Trial Balance (\$)		
Cash	1,000,000	
Accounts Receivable	2,800,000	
Inventory	3,500,000	
Prepaid Expenses	200,000	
Equipment	2,500,000	
Computers	1,500,000	
Accum. Dep. Equip.		800,000
Accum. Dep. Computers		600,000
Goodwill	1,000,000	
Accounts Payable		2,500,000
Expenses Payable		500,000
Payroll Taxes Withheld		220,000
Loans Payable - Short Term		1,000,000
Loans Payable - Long Term		3,000,000
Capital Stock		1,000,000
Paid-in Capital		300,000
Retained Earnings		2,200,000
	14,500,000	12,380,000
<b>Net Profit:</b>		2,120,000
	182,000	145,000



知識資本  
Intellectual  
capital

人力資本  
Human  
capital

結構資本  
Structural  
capital

關係資本  
Relational  
capital

# 知識資本 Intellectual Capital

<b>類別</b> <b>Category</b>	<b>涵義</b> <b>Meaning</b>	<b>例子</b> <b>Examples</b>
<b>人力資本</b> <b>Human Capital</b>	員工本身擁有並可為企業創造財富的寶貴知識資產 <b>Valuable knowledge assets held in the heads of your staff and available for use to create wealth for the enterprise</b>	<ul style="list-style-type: none"><li>•專業才能 <b>Professional competencies</b></li><li>•工作經驗 <b>Work experience</b></li><li>•幹勁和行爲 <b>Motivation and behavior</b></li></ul>



# 知識資本 Intellectual Capital

類別 Category	涵義 Meaning	例子 Examples
結構資本 Structural Capital	可為企業增值和創造財富的制度和守則(即「員工下班後仍然存在於公司的東西」) Systems and practices of your enterprise (“things that are still there when the staff go home after work”)	<ul style="list-style-type: none"><li>•品質控制系統 Quality control system</li><li>•財務管制制度 Financial control system</li><li>•培訓計劃 Training programmes</li><li>•已註冊的知識產權 Registered IP rights</li><li>•客戶資料庫 Customer database</li></ul>

# 知識資本 Intellectual Capital



類別 Category	涵義 Meaning	例子 Examples
<b>關係資本 Relational Capital</b>	<b>可創造價值的關係 Value-creation relationships</b>	<ul style="list-style-type: none"><li>•與股東的關係 <b>Relationship with shareholders</b></li><li>•與供應商的關係 <b>Relationship with suppliers</b></li><li>•零售地點交通方便 <b>Convenience of retail outlets</b></li><li>•與規管者的關係 <b>Relationship with regulators</b></li></ul>



# 個案 - XYZ 公司

## A Case Study - XYZ Co.

神秘創作人  
Mysterious Designer

狂熱發明家  
Fanatic Inventor

# 第一步：企業知識來源

## Step One: Sources of Enterprise Knowledge

**XYZ**  
企業知識  
Enterprise Knowledge

採購知識  
Purchasing  
Knowledge

研究知識  
Research  
Knowledge

市場推廣知識  
Marketing  
Knowledge

生產知識  
Manufacturing  
Knowledge

分銷知識  
Distribution  
Knowledge

結構資本  
Structural  
Capital

人力資本  
Human  
Capital





# XYZ 擁有哪些知識資本？

## What IC Does XYZ Possess?

### 人力資本 Human Capital

- 從學校及職前培訓和工作得來的專業知識 Expertise arising from academic and pre-employment study and work experience
- 僱員人數較少，但有團隊精神 Effective teamwork within a small workforce, enhanced by team-building efforts
- 員工具備良好溝通技巧 Good staff communication skills

# XYZ 擁有哪些知識資本？

## What IC Does XYZ Possess?

### 結構資本 Structural Capital

- 詳細的工作手冊 A detailed work manual
- 訂有明確準則的賞罰制度 Rule-based incentive scheme system
- 有效的資料保安政策 An effective data security policy
- 已註冊的商標及外觀設計 Registered trademarks and designs
- 行之有效的軟件管理制度 Well-implemented software management system

# XYZ 擁有哪些知識資本？

## What IC Does XYZ Possess?

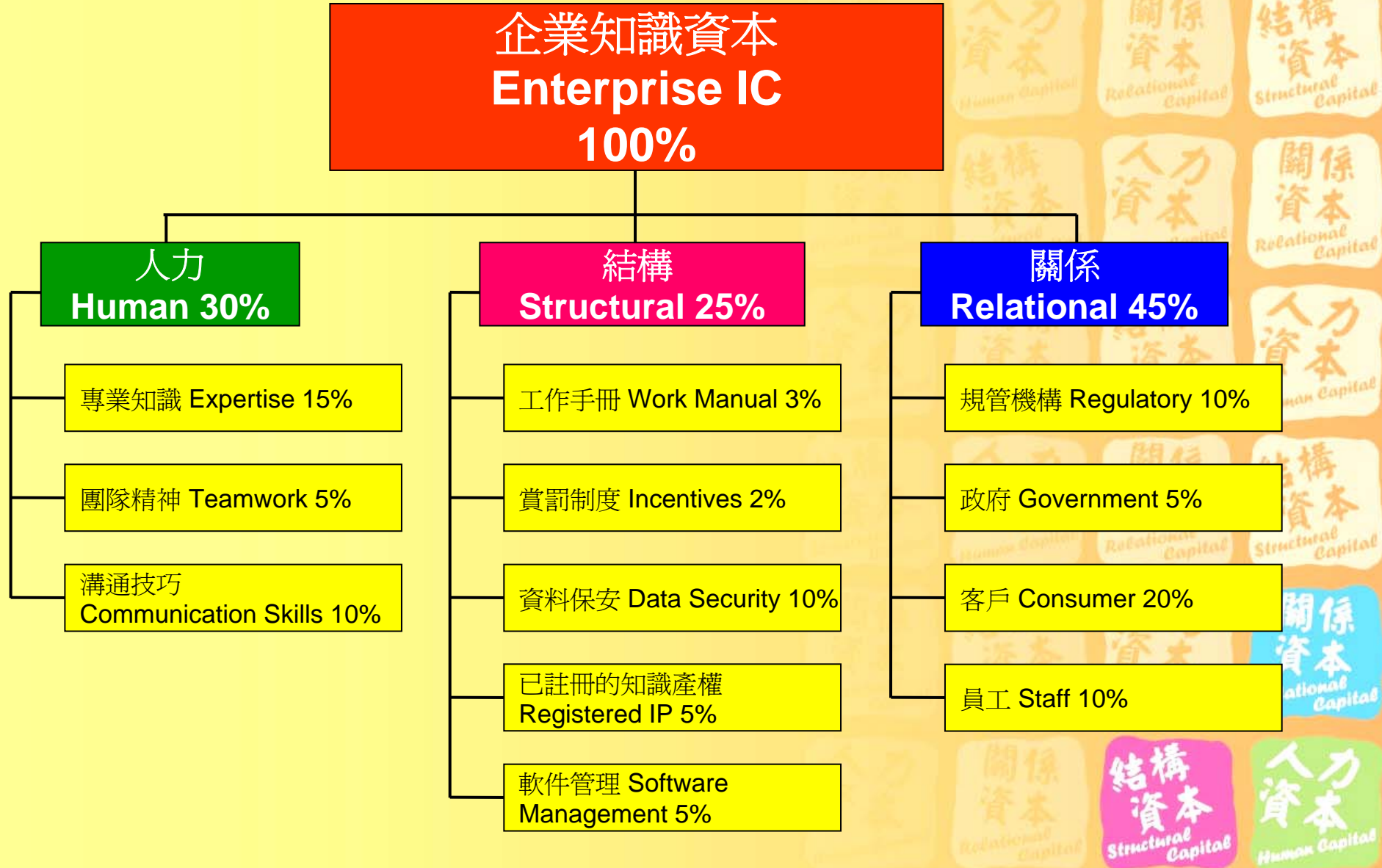
### 關係資本 Relational Capital

- 與專業及規管機構的良好工作關係 Effective working relationships with professional and regulatory organisations
- 與政府的良好關係 Good government relations
- 藉定期舉行聚焦小組會議，制訂良好的客戶支援措施 Good consumer support developed through regular focus-group meetings
- 管理人員與前線員工的合作關係 Co-operative management-shop floor relationship



# XYZ如何釐定知識資本價值比重？

## How Does XYZ Weight its IC?





# 「風險分析」 ‘Risk Analysis’

- 有價值的知識可能會遺失或被竊  
Valuable **knowledge can be stolen or lost**
- 擁有重要知識的員工或會離職  
Important knowledge **workers might leave** the enterprise
- 與持份者關係欠佳或導致客戶或供應商流失  
Poor stakeholder relations might cause **loss of clients or suppliers**
- 對規管機構要求理解不足  
**Poor attention** to requirements of regulators

# 如何減低企業風險？

## How Can I Reduce Risk?

- 完善資訊保安  
Improve **data security**
- 鑑辨和保護商業機密  
Identify and protect **trade secrets**
- 完善員工管理  
Improve **staff management**
- 留意規管機構要求  
Pay attention to **requirements of regulators**
- 保護知識產權  
Protect **intellectual property**



# 我們提議做的...

## What we propose to do...

- 免費顧問服務

**FREE** consultancy service

- 協助企業尋找潛在資本

Help you find the **hidden assets** inside your enterprise

- 協助企業有系統地列出和分析潛在資本

Help you list and analyze them **scientifically**

- 協助企業了解潛在資產的相關風險

Help you **identify the risks** in your hidden assets

- 協助企業減低風險

Help you **minimize the risks**





# 你可以爲自己做的...

## What you can do for yourself...

- 透過我們的服務去發掘可令你賺錢的無形資產  
Use our service to **identify hidden assets that can make you money**
- 透過我們的服務去幫助減低業務風險  
Use our service to help **reduce your business risk**
- 向他人展示企業的潛在價值  
**Show others** the potential value of your enterprise



# 計劃過程中的有關步驟

## In the Consultancy Process

- 你為企業報名成為我們的顧客。此服務是完全免費。

You sign up for your enterprise to become our client. **The service is completely FREE.**

- 我們會向你詢問一些聯絡資料讓我們可落實餘下安排。

We will ask you for some contact information so that we can confirm the appointments.

# 背景資料

## Background Information

- 我們需要在開始服務前取得有關貴機構的一些背景資料

Before we start, we will need to get some **background information** about your enterprise

- 如你有機構的刊物或網站已可足夠

If you have publications or a web page, it may be enough

- 我們會憑著這些資料預備第一次會議

Based on the information, we'll **prepare for the first meeting**

# 第一次會議約定

## Confirmed for the 1<sup>st</sup> Meeting

- 我們的顧問會到訪貴機構  
Our consultant will come to **your office**
- 我們需要你大概二至三小時的時間  
For the first round, we need **2-3 hours** of your time
- 我們不需要你提供任何敏感的業務資料  
We **do not need your sensitive business information**
- 我們會尊重保密  
We respect **confidentiality**



# 第一次會議

## The 1<sup>st</sup> Meeting

- 介紹何謂「知識資本管理」  
**Introduce what ICM is**
- 協助企業尋找潛在知識資本  
**Find the hidden assets inside the enterprise**
- 協助企業有系統地列出和分析潛在知識資本比重  
**List and analyze the IC weightings systematically**





# 第二次會議前的準備

## Preparation for the 2<sup>nd</sup> Round

- 我們會根據你於第一次會議提供的資料作出分析  
We **analyze the information** you provided in the first round
- 我們會制訂價值樹的初稿與你商談  
We do a **1<sup>st</sup> draft of a value tree** to discuss with you
- 我們預備與你商談相關比重及風險  
We **prepare to discuss weightings and risks** with you

# 第二次會議

## The 2<sup>nd</sup> Round

- 長達二至三小時  
Takes **2 to 3 hours**
- 我們會匯報初步的工作  
We **report** on our work
- 我們會與你決定資本比重  
We work with you to **decide the weightings**
- 我們會與你分析風險  
We work with you to **analyze the risks**
- 我們會與你找出方法去消除或減低風險  
We work with you to **find ways to eliminate or minimize risk**
- 我們會協助你為企業製備知識資本報告  
We help you to **create an Intellectual Capital Report** for your organisation



# 知識資本管理顧問服務計劃 Intellectual Capital Management Consultancy Programme

- 2009年3月5日至12月31日(第一階段)  
**Mar 5 – Dec 31, 2009 (Phase I)**

- 2010年3月2日至12月31日(第二階段)  
**Mar 2 – Dec 31, 2010 (Phase II)**



- 五間本地銀行參與成為計劃的夥伴貸款機構，包括中國銀行、創興銀行、花旗銀行、恒生銀行和東亞銀行

**Five local banks join as ‘Partnering Lending Institutions’ (PLIs) of the Programme, namely Bank of China (Hong Kong) Ltd, Chong Hing Bank Ltd, Citi Commercial Bank, Hang Seng Bank Ltd and the Bank of East Asia Ltd**



# 知識資本彙報

## Intellectual Capital Reporting

- 備有「知識資本報告」的企業向夥伴貸款機構申請商業貸款，其申請一經成功批核，將有機會獲得較佳的財務優惠及 / 或其他服務優惠

Participating enterprises who apply business loans from PLIs with IC Reports may be entitled to **additional financial and/or service privilege(s)** upon successful loan application

- 知識資本報告載有公司的重要非財務資料，有助貸款機構識辨良好客戶

**IC Reports contain material non-financial data and assist lending institutions in credit assessment**



# 知識資本彙報的好處

## Benefits on IC Reporting

- 知識資本報告協助企業發展策略及其創新能力

**IC report** helps a firm to develop its strategy and innovative capabilities

- 向持份者提升透明度及展示企業的潛在價值

**Improve transparency and show the potential value** of the enterprise to the stakeholders



# 知識資本管理顧問服務計劃開展至今 ICM Consultancy Programme so far

- 計劃開展至今已超過 **520+** 間機構參與  
Organisations have joined the **520+** Programme

# 參與知識資本管理顧問服務計劃 Join ICM Consultancy Programme

- 參與計劃只需不超過 **六** 小時

You need to spare no more than  
hours

**6**



# 參與知識資本管理顧問服務計劃 Join ICM Consultancy Programme

- 不需要預先做 ~~家課~~

~~Homework~~

# 「體檢」二十五

## Top 25 Financial Sectors to Get Mandatory IMF Check-Up

「金融體系穩定評估計劃」，每十年一次，採取自願原則，通常不公布結果。鑑於金融海嘯衝擊太大，國際貨幣基金組織於二〇一〇年九月二十一日決定，將把這項評估改為強制性常規項目，每五年一次，必須定期接受「體檢」的二十五個經濟體包括：

**A landmark decision by the IMF's Executive Board on September 21 converts the financial stability component of the voluntary Financial Sector Assessment Program (FSAP) into a mandatory part of the IMF's surveillance for the world's top 25 financial sectors:**

澳大利亞	Australia
奧地利	Austria
比利時	Belgium
巴西	Brazil
加拿大	Canada
中國	China
法國	France
德國	Germany
香港特區	Hong Kong SAR
印度	India
愛爾蘭	Ireland
意大利	Italy
日本	Japan
盧森堡	Luxembourg
墨西哥	Mexico
荷蘭	Netherlands
俄羅斯	Russia
新加坡	Singapore
韓國	South Korea
西班牙	Spain
瑞典	Sweden
瑞士	Switzerland
土耳其	Turkey
英國	United Kingdom
美國	United States

免費體檢

歡迎參加本計劃  
To join our Programme

2961 8352

[www.ipd.gov.hk/chi/icm.htm](http://www.ipd.gov.hk/chi/icm.htm)

謝謝  
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