

知識資本報告基本元素

Core Elements in Intellectual Capital Statement/ Report

簡單闡述公司背景及業務概況

Simple Statement of Company Background and Business Overview

簡單闡述公司使命及抱負／管理哲學

Simple Statement of Company's Vision and Mission/ Management Philosophy

持份者價值的分析

Analysis of Stakeholder Values

- ◆ 列出主要的持份者
Listing of main stakeholders identified
- ◆ 列出主要持份者的價值並指出其相對重要性
List of main stakeholder values with indication of relative importance

知識資本庫存¹及分析

Intellectual Capital (IC) Inventory² and Analysis

- 人力資本 Human Capital
員工本身擁有並可為企業創造財富的寶貴知識資產（例如：專業才能、工作經驗、幹勁和行爲）
Valuable knowledge assets held in the head of your staff and available for use to create wealth for the enterprise (e.g. professional competencies, work experience, motivation and behavior)
- 結構資本 Structural Capital
可為企業增值和創造財富的制度和守則（「當員工下班後仍然存在於公司的東西」）（例如：已註冊的知識產權、品質控制系統、財務管理系統、培訓計劃、客戶資料庫）
Systems and practices of your enterprise that add value and create wealth for the enterprise (“things that are still there when the staff go home for the night”) (e.g. registered IP rights, quality control system, financial control system, training programs, customer database)
- 關係資本 Relational Capital
可創造價值的關係（例如：與股東／供應商／客戶的關係、品牌、方便的零售

¹ 一個質量較高的知識資本報告會將知識資本元素以客觀且可量度之項目（例如「擁有學士學位之員工數目」）列舉出來

² A better quality IC Report will list the IC elements as objective measurable items such as ‘number of staff who are degree holders’

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Value-creating relationships (e.g. relationship with shareholders/ suppliers/ customers, brand, convenience of retail outlets)

- ◆ 每項知識資本之庫存及／或比重
Inventory and/or weighting of each IC component
- ◆ 指出這些知識資本如何協助企業達成業務目標並為持份者創造價值
Indication of how these IC elements contribute in achieving business goals and creating value for stakeholders

風險分析及減低風險的措施 Risk Analysis and Mitigation

- ◆ 列出主要風險所在並指出其相對重要性
List of main risks identifies with an indication of their relative importance
- ◆ 簡單描述企業為減低風險將採取的措施
Simple description of measures you intend to take to reduce risks

未來業務發展 Future Business Development

- ◆ 基於知識資本報告的結果為將來預測及訂立目標
Projection and setting objectives and goals in future based on the outcome of the IC Report
- ◆ 以可量度的指標去顯示企業傾向提昇、保持或減少這些知識資本的價值
Where measurable indicators are shown, an indication of intention to raise, maintain or reduce the value of elements (↗→↘)