

فصلنامه مدیریت دولتی
سال اول/ پیش شماره سوم/ زمستان ۱۳۸۹



تاریخ دریافت: ۱۳۸۹/۹/۳۰ تاریخ اصلاح: ۱۳۸۹/۱۰/۲۷ تاریخ پذیرش: ۱۳۹۰/۲/۶

« »

:

^۱ عضو هیات علمی دانشگاه علامه طباطبائی afjahi@atu.ac.ir

^۲ کارشناس ارشد مدیریت بازرگانی (گرایش مدیریت تحول) دانشگاه علامه طباطبائی

..

()

..

()

.

.

.

« »

.

« »

:

(

(

()

« »

/

/

» :

AFS .«

AFS

ء

() ..

) ..

(

() .
() ..

() ..

) ..

(

() .

() ..

.....
/ /

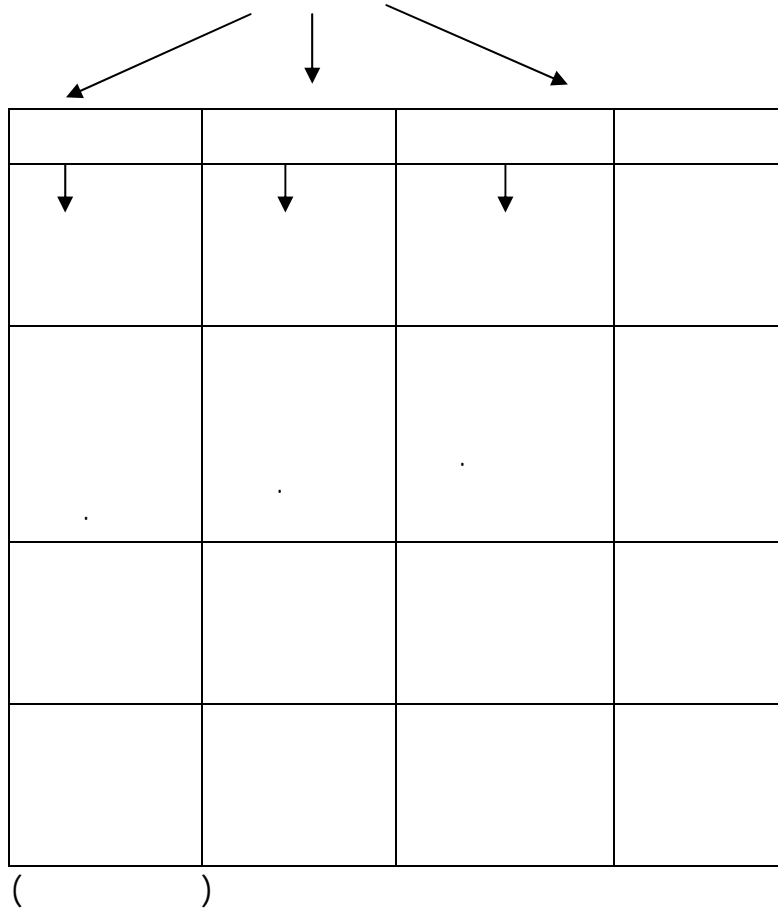
« »

۵

() .

.....
/ /

:()



() ()

() ()

:

:

/

/

:

).

(

:())

| | | | | |
|---|---|---|---|---|
| ✓ | ✓ | ✓ | ✓ | ✓ |
| ✓ | ✓ | | ✓ | |
| ✓ | ✓ | ✓ | | |
| ✓ | ✓ | | | ✓ |
| ✓ | ✓ | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | |
| ✓ | ✓ | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | ✓ | |
| ✓ | ✓ | ✓ | ✓ | |

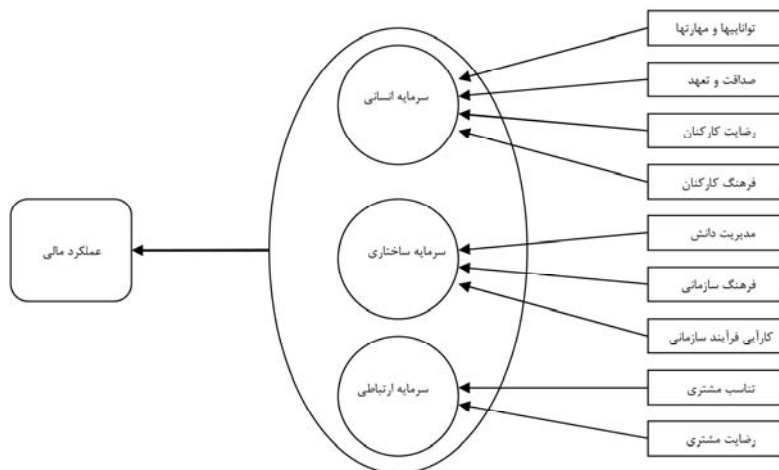
()

»

:

«

:()



:

(
(
(
(

۵

« »

.

ع

ه

.

/

.

.

.

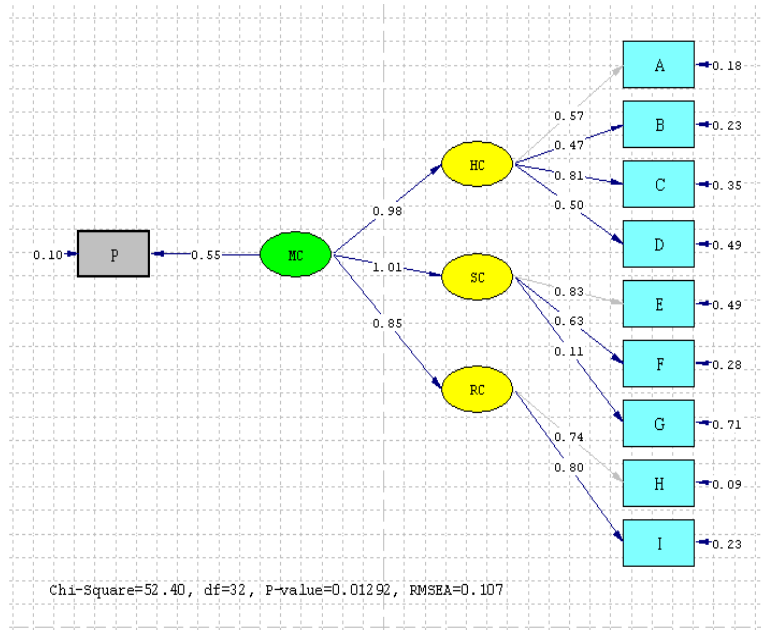
.

.....

/

/

:()



« »

/

/

T

T

/

(/) .

/

/

.

/

t .

/

.

/

t

ء

/

: ()

| | | | |
|---|---|---|--|
| / | T | | |
| | / | / | |
| | / | / | |
| | / | / | |

/

ء

/

t

.

/

/

) .

(

/

/

t

). .

(

/

t

/

t

/

/

/

/

/ t

:()

| / | T | | |
|---|---|---|--|
| / | / | / | |
| / | / | / | |
| / | / | / | |
| / | / | / | |
| / | / | / | |
| / | / | / | |
| / | / | / | |
| / | / | / | |
| / | / | / | |

/

/ t

/ /

.
/
t .
/
.
/
.
/ t
.
/
/ t
).
(/ t
.
/
.

/ t

/

/ t

(/).

(/). (/). (/)

(/). (/).

« »

()

)

(

()

:

() .

()

()

« »

✓

/

/

—

✓

✓

✓

ء
ء

✓

:

/

/

✓

✓

) .

(

✓

✓

✓

✓

✓

(/)

()

()

✓

✓

✓

✓

✓

✓

).

(

✓

✓

✓

✓

- 1) Nasser, T. (1996) *Knowledge Leverage: The ultimate advantage*. Retrieved from:
<http://www.brint.com/papers/submit/nasseri.htm>
- 2) Bontis, N., Keow, W.C.C. and Richardson, S. (2000) Intellectual capital and business performance in Malaysian industries. *Journal of Intellectual Capital*, 1, 89-90.
- 3) Silverstone, S. (1999) *what's the key to implementing knowledge management?* Retrieved from:
<http://www.strassmann.com/pubs/kmmag-0499.html>
- 4) Tayles, M. Bramley, A., Adshead, N. and Farr, J. (2002) Dealing the management of intellectual capital: the potential role of strategic management accounting. *Accounting, Auditing & Accountability Journal*, 15, 258-260.
- 5) Ortiz, M.. (2007) *Intellectual capital valuation considering the context*. Retrieved from:
<http://www.icapitali.org>
- 6) Hamel, G. and Prahalad, C.K. (1996) competing in the new economy: managing out of bounds. *Strategic Management Journal*, 17, 238.
- 7) Bontis, N. (1998) Intellectual capital: an exploratory study that develops measures and models. *Management Decision*, 36, 63-70.
- 8) Nelson, R.R. and Winter, S.G. (1982) An evolutionary theory of economic change. *Belknap Press*, Cambridge, MA.
- 9) Roos, J., Roos, G., Edvinsson, L. and Dragonetti, N.C. (1997) *Intellectual Capital: Navigating in the New Business Landscape*. New York: Macmillan.

- 10) Hudson, W. (1993) Intellectual capital: how to build it, enhance it, use it. **John Wiley & Sons**, New York, NY.
- 11) Cohen, S. and Kaimenakis, N. (2007) Intellectual capital and corporate performance in knowledge-intensive SMEs. **The Learning Organization**, 14, 241-262.
- 12) Marr, B. Schiuma, G. and Neely, A. (2004) the dynamics of value creation: mapping your intellectual performance drivers. **Journal of Intellectual Capital**, 5, 316.