



Intangibles: Management, Measurement, and Reporting (Hardback)

By Baruch Lev

BROOKINGS INSTITUTION, United States, 2001. Hardback. Book Condition: New. 223 x 157 mm. Language: English . Brand New Book. This book is the first comprehensive, scientifically based study of the nature and impact of intangibles. Weaving case studies and real-world examples with contemporary business theory, Baruch Lev - establishes an economic framework to analyze managerial and investment issues concerning intangibles; - surveys the impact of intangibles on corporate performance and market values, including management difficulties, risk, questions of property rights, marketability, and cost structure; - analyzes information deficiencies associated with intangibles, including the major economic principles governing intangible investments, limits of management information systems, and recommendations for improved accounting disclosure; - sets forth a comprehensive information system --aimed at satisfying the needs of both internal and external decision makers --to reflect the impact and value of intangibles within the context of enterprise performance.



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