



Adding Ethics to the IC Mix

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**Safe and Ethical Cyberspace, digital assets and risks:
*How to assess the intangible impacts of a growing phenomenon?***

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Ethics: A Missing Intangible

Few studies of organizational intangibles, whether of companies or countries, include ethics.

Ethics: A Missing Intangible

The basic assumption of IC is:

Intellectual Capital  Innovation  Profits/Prosperity

Ethics: A Missing Intangible

Ethics impose costs on an organisation. They impact:

- Corporate profitability, as in the VW emission scandal,
- National prosperity, as in the refugee crisis.

Ethics: A Missing Intangible

As an intangible, it is appropriate to include ethics in any assessment of organisational Intellectual Capital.

Ethics: A Working Definition

Ethics include:

- Respect for others and their human dignity
- Justice and fairness
- Responsibility for the consequences of one's actions.

In addition, the criteria will borrow from the Hippocratic Oath and include “Do no harm.”

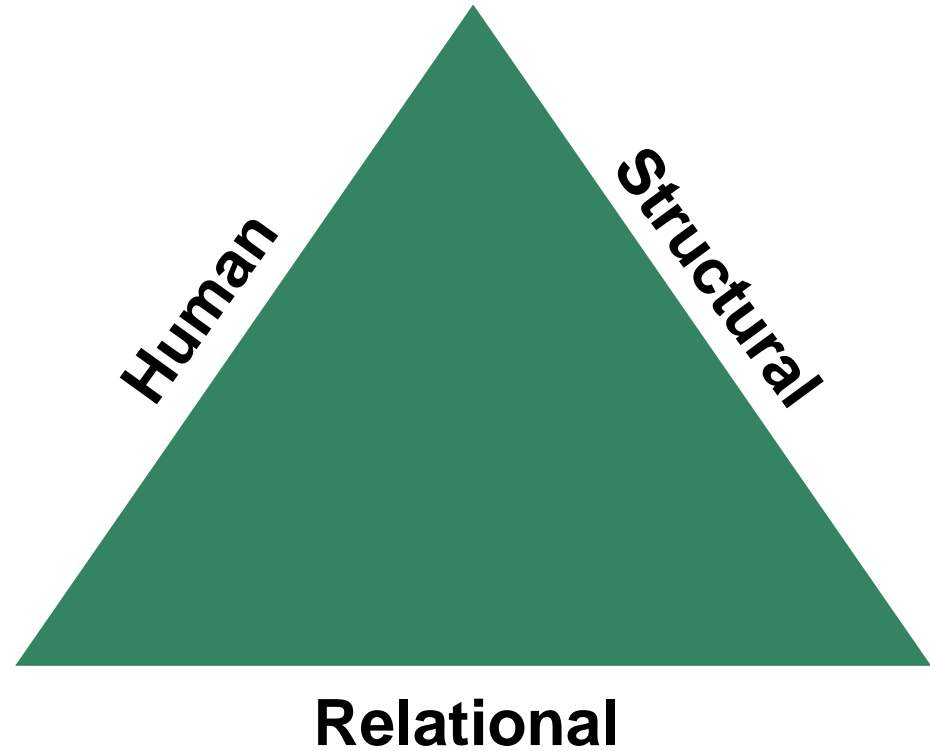
The IC Model

The Trinitarian,
i.e., Edvinssonian,
approach



The IC Model

Called by Ståhl,
“the taxonomy of three.”



To indicate or not to indicate



To indicate or not to indicate

Indicator Pros:

Standardized

Allows comparisons

Indicator Cons:

Choice as much art as science

Can be incorrect

Nuance eliminated if only comparative

ic



Intellectual Capital
for Communities
In the Knowledge
Economy

- Thank you for your attention