

Our Next Steps on WICI's Intangibles Study & Research

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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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Developments on Intangibles Studies & Researches

Step	Tool of Practices	Language	Data	KPI for Value Creation	Communication Tool for Outside Stakeholders	Main Stakeholder	Intangibles	Theory & Skills
0	Financial Statements	Analog ⇒ Digital	• Accounting Metrics	Financial Ratio	Annual Report (Paper base⇒Digital base) ⇒Semi Annual ⇒Quarterly	• Management • Financial Investor • Regulator	Intangible Assets of B/S	Accounting & Financial Analysis
1	Schedule of F/S	as above	• Narrative Description (XBRL)	Connectivity to Financial Data	as above	as above	(MD&A)	as above
2	Intellectual Capital Management Report	as above	• Narrative Description • Non-Financial Metrics	Key IC Factors	Annual IC Report	• Management • Financial Investor • Other Main Stakeholder	Categorized Intellectual Capitals	Competitive Analysis
3	CSR Report SDG Report	Digital	as above	Key CSR/ESG Factors	Annual CSR/ESG Report Home Page	• Management • Other Main Stakeholder	CSR/ESG Factors	Corporate Social Responsibility Theory
4	Integrated Reporting	as above	• Accounting Metrics • Narrative Description • Non-Financial Metrics	Back-casting Factors of Future Value Creation Story	Annual <IC> Report Home Page SNS	as above	Key Value Creation Factors	• Value Creation Theory • Outcome Analysis
5	Continual Communication on SDGs	as above	as above	Outcomes of Each SDGs Goals	Timely Disclosure and Interactive Communication through SNS	Multi-Stakeholders	SDGs Targets	Sustainable Development Theory

Our Next Projects

- 1) Listing Up Intangible Key Success Factors of Start-up Business and Preparing Framework of Them
Conducted by Dr. Takiguchi, Waseda Univ.
- 2) Listing Up Intangible Key Success Factors of Local Community Sustainability and Preparing Framework of Them
Conducted by Dr. Funahshi, ICMG