

# A Study of Intellectual Capital Measure in Knowledge Intensive Business Service

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## ABSTRACT

Along with knowledge economy era's coming, knowledge intensive business services (KIBS) have already become one of the most important industries. Knowledge is the key factor for business gain the competitive advantage in the economic market. Therefore, intellectual capital have already become the most important factor to is intangible asset, the performance measurement of intellectual capital now still is lack of integral and objective measure model. In general, intellectual capital can divide into customer capital, manpower capital and structure capital. In real environment, the measure process of intellectual capital is usually fuzziness because of the expert's experiences or decision maker's subjectivity judgment will influence the measurement. A reasonable way for expert is to represent his judgment by semantic values in the systematic process of intellectual capital measurement. Therefore, evaluation model of intellectual capital is proposed in this study by combining fuzzy set theory with fuzzy integral. According to the results of demonstration analysis, the proposed model in this study is feasible and effective to evaluate the intellectual capital of KIBS.

Keywords : Knowledge Intensive Business Service (KIBS), Intellectual Capital, Fuzzy Set Theory, Fuzzy Integral

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