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Abstract

Universities are exposed to significant pressures from public and private stakeholders to steadily increase their academic performance in research, teaching, and industrial cooperation. The Intellectual Capital Report has been regarded as a suitable reporting tool to measure, publish, and evaluate their efforts and success. It allows for integrating non-monetary values on intangible assets such as human, structural, and relational capital. In 2002, Austria has been the first country world-wide to introduce the annual publication of an Intellectual Capital Report for public universities obligatorily. In spite of its broad design and innovative, modern characteristics it is to question whether this instrument is suitable not only to verbally describe university performance but also to provide a basis for quantitative measurement and comparison. Such quantitative approaches comprise multiple statistical instruments, Data Envelopment Analysis, and ? maybe somewhat aside ? fuzzy logic approaches. We

17.8.2024

reveal that the Intellectual Capital Report applied for Austrian universities cannot provide an adequate data base for these methods so far. Consequently, we suggest that it should either be adapted to the necessary formal requirements or undergo a deep discussion on its general usefulness and relevance.

(HRK / Abstract übernommen)

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