

## ***RESULTS WORKING GROUP 3 (1)***

**1. Do areas of IC differ with respect to the scope for development of robust, reliable and usable IC indicators?**

**# Different frameworks**

**# IP ==> IA ==> HC ==> CC ==> increasingly difficult**

**# various purposes for engaging in measuring IC resulting in different sets of indicators and different needs in terms of robustness, reliability**

**2. Are there differences between countries with regard to the condition that encourage or discourage development of these indicators?**

**# countries differ in degree of experimentation**

**# in a few countries governments play a catalytic role (DK, No, NL)**

**# willingness to disclose information voluntarily differs**

**# fear of disclosure also influenced by risk of legal litigation (N-Am)**

## ***RESULTS WORKING GROUP 3 (2)***

**3. Under what conditions would indicators be cost-effective and pose minimal new burdens on firms? Who are the users of such information?**

**# balance costs/purpose: (strategic) internal management versus external obligation**

**# multitude of (potential) users**

**4. At what level of detail would it be most feasible and useful to develop indicators that are comparable?**

**# doubt on need for comparability**

**# if you compare, then at the lowest possible level of aggregation**

## ***RESULTS WORKING GROUP 3 (3)***

**5. Do SMEs differ from larger companies with respect to their needs for/use of IC indicators and capacity to generate and use them?**

**# Yes, IC as a vehicle for introducing strategic thinking**

**# Possibly a more simple set of indicators**

**# Process of construction as useful as resulting indicator**

**# Danger of IC as a constraint/extra burden**

**6. To what extent could better indicators at the enterprise level improve the availability and quality of statistics for national policy-making**

**# Bias towards indicators for internal management purposes**

**# Firms reluctant to perform IC measurement for government/statistical bureaus**

**# At best a by-product?**

## ***RESULTS WORKING GROUP 3 (4): REMAINING POINTS***

- # More experimentation**
- # Continuum of IC indicators for internal ==> external reporting**
- # Balance between IC indicators for:**
  - internal use (remain confidential)**
  - voluntarily disclosed indicators**
  - obligatory external reporting of IC indicators**
- # Eagerness to report externally differs**
- # Number of needed IC indicators**
- # IC indicators included in other forms of external reporting**
- # Backward looking vs. Forward looking indicators**
- # Balance qualitative & quantitative indicators**
- # Service firms vs. Manufacturing firms**