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home page about us contact

us

## Table of Contents

**IN PRESS** 

**AGRICECON** 

2014

**AGRICECON** 

2013

**AGRICECON** 

2012

**AGRICECON** 

2011

**AGRICECON** 

2010

**AGRICECON** 

2009

**AGRICECON** 

2008

**AGRICECON** 

2007

**AGRICECON** 

AGRICECON 2005 AGRICECON 2004 AGRICECON 2003 AGRICECON 2002 AGRICECON Home

## Editorial Board

#### **For Authors**

- AuthorsDeclaration
- Instruction to Authors
- Guide for Authors
- CopyrightStatement
- Submission

## For Reviewers

Reviewers

Reviewers
Login

**Subscription** 

# Agric. Econ. — Czech

### Tichá I.: Intellectual capital reporting

Agric. Econ. – Czech, 54 (2008): 57-62

The changing context within which businesses today compete requires deployment of intangible assets in order to achieve competitive position on the market. The growing importance of intellectual capital has been challenging the traditional financial reporting system, which is not capable to meet the information needs any more. The article provides an overview of various intellectual capital reporting systems and highlights their key concerns. The

selected list of intellectual capital reporting practices serves as an information basis for business leaders to raise the awareness, to consider pros and cons of intellectual capital reporting and to facilitate a broader acceptance of a new reporting practice.

#### **Keywords:**

intellectual capital, knowledge economy, reporting, intangible assets

[fulltext]

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