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Intellectual Capital in German Non-profit Organisations

An Empirical Study



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Definitions

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| Association | A union of people working towards a common social goal on a voluntary basis, for a certain amount of time, which is not dependent on certain individual members, consisting of at least seven people at time of the foundation (§56 BGB), have a charter (§57 BGB) and a board (§64 BGB) (Menges, 2004). |
| Benevolence | NPOs that support individuals are labelled benevolent according to §53 AO (Bundesministerium der Justiz und für Verbraucherschutz, 1976). |
| Charitable limited liability companies | NPO consisting of a small and closed group of people. The liability of the members of its board is limited since the organisation is liable for its assets (Menges, 2004). |
| Churchliness | NPOs that support religious groups are labelled churchly according to §54 AO (Bundesministerium der Justiz und für Verbraucherschutz, 1976). |
| Demographic change | This development is the consequence of a decrease in the birth rate and an increase in life expectancy, with the result being that the number of young people living and working in Germany decreases, while the number of elderly people living in Germany increases over time (Berthel & Becker, 2010). |
| Direct | As a characteristic for the public benefit status, direct refers to the work done towards the aim which must be provided by the organisation itself (Anheier & Seibel, 1993). |
| Donation | A voluntary financial or material spending or provision of time and know-how to support a purpose of a charitable organisation and without the expectation of a return service for the benefit of the donor (Menges, 2004) |

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| Expert | Someone who is not only familiar with every aspect of a specific topic, process or resource but is able to develop improvements for everyone within their area of expertise (Sveiby, 1997). |
| Expertise | Expertise is building on the usage of knowledge, i.e. experience (Sveiby, 1997). |
| Firm resources | “strengths that firms can use to conceive of or implement strategies that improve its efficiency and effectiveness.” (Barney, 1991, p. 106) |
| Foundation | A foundation is characterised by three common features: it needs to be purposive, have financial or material assets (§82 BGB) and be neither an association nor an organisation (Menges, 2004). |
| Gemeinnützigkeit | In order to gain public benefit status (<i>Gemeinnützigkeit</i>), an organisation must show that it is selfless, exclusive, and provides its service directly (Anheier & Seibel, 1993). |
| Goodwill | “the consequence of a firm’s above-normal ability to generate future earnings, or as a set of assets controlled by an acquired company but not reported in its financial statements.” (Canibano et al., 1999, p. 10) |
| Grants | Are given by a legal person or entity, often tied to requirements or restrictions and to a specific purpose (Lichtsteiner et al., 2013; Glassman & Spahn, 2012). |
| Human capital | “what the single employee brings into the value adding processes” (InCaS, 2008, p. 7), including knowledge, experiences and abilities of people. |
| Image | (a) picture (b) “the general impression that a person or organisation gives to the public” (c) “a mental picture or idea of somebody/something.” (Oxford Wordpower Dictionary, 2006, p. 368) |
| Information | Raw material, data—without further interpretation (Bontis, 1998, p. 67). |
| Institution | “Institutions comprise regulative, normative, and cultural-cognitive elements that, together with associated activities and resources, provide stability and meaning to social life.” (Scott, 2013, p. 56). |
| Institutionalisation | “social process, obligations, or actualities come to take on a rule-like status in social thought and action.” (Meyer & Rowan, 1977, p. 341 cited by Greenwood et al., 2008, p. 5) |
| Intangible | “intangible things have value but do not exist physically—used in business.” (Longman Dictionary of Contemporary English, 2012, p. 916) |

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| Intangible assets | “A claim to future benefits that does not have a physical or financial embodiment.” (Andriessen, 2004, p. 407) |
| Intangible resources | “an identifiable non-monetary asset without physical substance” (IPSASB, 2010, p. 11) that is able to produce future benefits for an organisation (InCaS, 2008; Barney, 1991) |
| Intellectual capital | No commonly accepted definition exists. For this project, the definition developed by InCaS is utilised, defining IC as “the intangible resources of an organisation”. (InCaS, 2008, p. 7) |
| Isomorphism | Refers to the relationship between an organisation and its institutional context; organisations conform to rule-like expectations of society (Greenwood et al., 2008). |
| Knowledge | Information put into context. Knowledge can be tacit (implicit) or codified (Sullivan, 1998). |
| Legitimacy | “a generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574) |
| Linguistic message | Words as part of a picture, e.g. a product label, logo, or caption, etc. (Davison & Skerratt, 2007) |
| Mission | The mission of an organisation is its signpost and shows internal as well as external stakeholders the <i>raison d’être</i> of the organisation and its self-understanding (Keehley & Abercrombie, 2008). |
| Measurement | A tool for the comparison of things with respect to their usefulness and desirability (based on Andriessen, 2004). |
| Natural capital | “The world’s stock of natural assets.” (Kenner, 2014, p. viii) |
| Non-profit organisation | Organisations that are “formally constituted, nongovernmental in basic structure, self-governing, non-profit-distributing, and voluntary to some meaningful extent” (Salamon & Anheier, 1992, p. 1). |
| Organisational culture | Giving every member of the workforce of an organisation a common perspective and view on how to handle information, how decisions are made and what values are pursued (Marr & Roos, 2005). |
| Principles | Principles are a general idea of what good behaviour constitutes “based on what a person believes is right” (Oxford Wordpower Dictionary, 2006, p. 563). |
| Professional | “1) connected with a job that needs a high level of training and/or education; 2) doing something in a way that shows skill, training or care” (Oxford Wordpower Dictionary, 2006, p. 566) |

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| Professionalisation | Professionalism in the sense of an “occupational value” (Evetts, 2011, p. 33) is linked to the trust of a client that a person or organisation has the appropriate knowledge and experience to manage and finish a task successfully and to a certain quality. |
| Relational capital | “The relations of the company to external stakeholders” (InCaS, 2008, p. 7), including the perceptions that are held about the company |
| Resources | see “firm resources”. |
| Selfless | §55 AO: members do not receive any compensation in form of profits or anything similar (Bundesministerium der Justiz und für Verbraucherschutz, 1976) |
| Spiritual capital | “the essence or positive spirit of the organization” (Hall, 1998, p. 78), providing an emotional connection or return, often connected with religion or the church (Oxford Wordpower Dictionary, 2006) |
| Stakeholder | Stakeholders are individuals or groups who are affected by an organisation or who have an influence on the survival of an organisation in a positive or negative way (derived from Post et al., 2002; Brugha & Varvasovszky, 2000; Reed et al., 2009). |
| Structural capital | “what happens between people, how people are connected within the company, and what remains when the employee leaves the company” (InCaS, 2008, p. 7) such as organisational routines, procedures, cultures, databases, etc. |
| Sustained competitive advantage | A value-creating strategy that no current or potential competitor has implemented already or implements simultaneously and that other organisations are unable to copy the benefits of (Barney, 1991) |
| Sustainability | A concept that aims for a holistic and lasting development of the economic, environmental and social performance of a company (DRS 20.11) (Deutsches Rechnungslegungs Standards Committee e.V., 2012). |
| Tangible resources | Nonmonetary resources with physical substance that in combination are able to produce future benefits for an organisation (derived from IPSASB, 2010) |
| Trust administration | according to law, is either the investment of funds to earn interest or the renting and letting of material assets—both forms are tax privileged for NPOs (Menges, 2004). |
| Value | The degree of usefulness or desirability of something, especially in comparison to other things (Andriessen, 2004, p. 18). |

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| Valuation | A comparative assessment or measurement of something with respect to its embodiment of a certain value (Andriessen, 2004, p. 18). |
| Workplace spirituality | expresses “the effort to find one’s ultimate purpose in life, to develop a strong connection to co-workers and other people associated with work” (Milliman et al., 2003, p. 427), as well as consensus of the beliefs and values of the organisation and the individual. |

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List of Abbreviations

| | |
|--------|--|
| AO | Abgabenordnung (German Fiscal Code) |
| BGB | Bürgerliches Gesetzbuch (German Civil Code) |
| CGMA | Chartered Global Management Accountant |
| DMSTI | Danish Ministry of Science, Technology and Innovation |
| DRS | Deutscher Rechnungslegungs Standard (= German Accounting Standard) |
| DRSC | Deutschen Rechnungslegungs Standards Committee |
| DZI | Deutsches Zentralinstitut für soziale Fragen |
| GG | Grundgesetz (German Basic Law) |
| HAW | Hochschule für Angewandte Wissenschaften |
| HC | Human Capital |
| HGB | Handelsgesetzbuch (German Commercial Code) |
| IAS | International Accounting Standards |
| IC | Intellectual Capital |
| ICS | Intellectual Capital Statement |
| IFRS | International Financial Reporting Standards |
| IIRC | International Integrated Reporting Council |
| InCaS | Intellectual Capital Statement—Made in Europe |
| IPSASB | International Public Sector Accounting Standard Board |
| <IR> | Integrated Reporting |
| k | kilo = thousand |
| n.d. | no date |
| n.n. | no name |
| NPO(s) | Non-profit Organisation(s) |
| URL | Uniform Resource Locator |
| UWS | University of the West of Scotland |
| VHS | Video Home System |

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