

Available online at http://UCTjournals.com

UCT Journal of Management and Accounting Studies

UCT . J.Educa.Manag .Account. Stud., (UJMAS) 179-183 (2016)



Investigate the relationship between intellectual capital and value creation activities in Isfahan carpet manufacturing companies

Alborz Abbasi^{1&2} and Forough Heirani^{3*}

- 1Department of Accounting, Yazd science and research branch, Islamic Azad University, Yazd, Iran.
- 2Department of Accounting, Yazd branch, Islamic Azad University, Yazd, Iran.
- 3Department of Accounting, Yazd branch, Islamic Azad University, Yazd, Iran.

Original Article:

Received 05 April. 2016 Accepted 22 April. 2016 Published 16 June. 2016

ABSTRACT

The aim of this study was to investigate the relationship between intellectual capital and business models which are different. This research has purpose the methods of collecting and analyzing information and also is a descriptive study and description of the survey and the analysis of correlation assumptions, Also in terms of time, in this study is crosssectional. The population of this study consisted of 200 senior managers and companies that are producing carpets in Isfahan province. Cochran formula was used to estimate the sample size and eventually 120 students was determined randomly in selected sample. The instrument used to collect data and intellectual capital research variables Bontis questionnaire (1998) respectively. In this study, given subject and nature of the survey is questionnaire to measure intellectual capital, intellectual capital Bontis (1998) that is used. Cronbach's alpha reliability coefficient based on a questionnaire sent 84 percent, indicating a high reputation measurement tools. This study consisted of two main hypotheses and seven hypothesis is that results include the impact of general business models and users is value creation activities. Also there is a significant positive relationship between social capital and intellectual.

Keyword:
intellectual capital,
different business
models for value
creation

^{*} Corresponding author: Forough Heirani