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Sommario/riassunto	In today's highly turbulent and dynamic business environment, knowledge is widely recognized as the only true and sustainable resource for competitiveness. Over the past decade, an increasing amount of contributions has been made to the management literature, both from academics and practitioners, stressing the relevance of knowledge as well as its management for organisational competitiveness; focusing the attentionboth on the assessment of knowledge assets and intellectual capital (see Haanes and Lowendhal, 1997; Marr and Schiuma, 2001; Roos et al.Previously published in: Benchmarking, Volume 11,