

1. Record Nr.	UNINA9910825956203321
Titolo	Benchmarking in the knowledge era [[electronic resource] /] / Guest editors Geovanni Schiuma and Yasar Jarrar
Pubbl/distr/stampa	Bradford, England, : Emerald Group Publishing, c2004
ISBN	1-280-51573-2 9786610515738 1-84544-213-X
Edizione	[1st ed.]
Descrizione fisica	1 online resource (93 p.)
Collana	Benchmarking: An International Journal. No. 6 ; ; Vol. 11
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Disciplina	658.562
Soggetti	Benchmarking (Management) Total quality management
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di contenuto	Contents; Abstracts and Keywords; Measuring and benchmarking intellectual capital; Benchmarking intangible assets; Organization and technology in knowledge transfer; Benchmarking the role-modification process for successful knowledge transfer; Innovation or imitation?; Benchmarking and learning Organizations; Conference report; Book review
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,