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Nota di contenuto	The meaning of costs – Insights from tech startup founders -- Costs & Entrepreneurial Startup Lifecycles – Early Stages -- Costs & Entrepreneurial Startup Lifecycles – Mid-to-Late Stages -- Cost Planning & Intellectual Capital Development -- Costs & Three-Dimensional (3D) Business Models.
Sommario/riassunto	In the fast-paced world of startups and innovation, costs are often treated with passive recognition—overshadowed by strategy, growth, and funding. But what if costs were the key to unlocking sustainable value and driving strategic success? This groundbreaking book redefines the role of costs within the entrepreneurial venture lifecycles, transforming them from passive considerations to active tools for creating, capturing, and extracting value. Through a fresh lens, it explores the inseparable relationship between costs, strategy, and investments—guiding entrepreneurs, founders, and innovation ecosystem players through every stage of the journey, from ideation to successful exit into a reincarnated life. Finally, it establishes a

framework for value-driven business models as dynamic, three-dimensional platforms—driven by technology, markets, and exits—where intellectual capital development plays a fundamental role. With practical insights grounded primarily in strategic management accounting and supported by real-world applications, this book establishes a powerful foundation for integrating costs into value-driven business strategies. It equips startup founders, innovation ecosystem players, researchers, and academics alike with the tools to rethink costs as a strategic advantage. Whether you're building a startup, thriving in the innovation and knowledge economy, or delving into entrepreneurial finance, this book will transform the way you think about costs—turning them into a powerful catalyst for growth and success. Raffi G. Chammassian is a professor (European universities); advisor (start-ups, SMEs & boards); entrepreneur (multi-founder); practitioner (CFO roles); consultant (innovation and entrepreneurial ecosystems); and investor (business angel and markets). He specializes in entrepreneurial finance and costs, intellectual capital, and three-dimensional business model innovation for scalable and sustainable value propositions.

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