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| **Importance of measurement and disclosure of accounting for intellectual capital and to maximize the value of the company** | Research Title  |
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|  Most of the big companies and especially ones become a ware of an important fact ,and that is, the intellectual capital in new global economy ,is a new source for them & this valuable source exceed in importance . the other company s sources . The Traditional disclosure systems are unable to supply the decisions makers with the fundamental information require to handle the on going operation which are based on knowledge and intangible source . But the measuring of this source and disclose for it in the financial statement will lead to gain features statement which will benefit all the parties and lead to make the value of the company great .The research had reached to a number of inference , the most important are:1-The keeping of the intellectual capital by the comprehension ,the knowledge stored in the employees minds by the company administration , and make the old employees transfer them to the new ones or train them about it .2-The intellectual capital will aid to evaluate the risk and help to generate the real value of the company & also it may become the real key for achieving the future flourishing for the company . | Abstract |