

# MEASURING, ASSESSING AND REPORTING THE INTELLECTUAL CAPITAL IN A SME

Case  
studies

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## Keywords

Intellectual capital

Human capital

Structural capital

Relational capital

Measuring and assessing the intellectual capital

Reporting the intellectual capital

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## JEL Classification

M10, M15, M19, Y40

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## Abstract

*The trends of the XXI-st century (the knowledge based economy, society, organization and management) promote, on a large scale, the capitalization of the intellectual capital. Therefore, the field specialists have tried to define the concept of intellectual capital, to determine its characteristics and also its components. Also, in order for this capitalization to be used in adopting and implementing some management decisions, specialists determined the models for measuring, assessing and reporting the intellectual capital. Consequently, this article presents a few theoretical concepts regarding the intellectual capital, but also a case study regarding the methodology for applying, drawing and using the model of Patricia Pablos within S.C. "BAF Consultancy" S.R.L.*

## Introduction

The world trends of the XXI-st century – the knowledge based economy, society, organization and management – have knowledge as the main element.

The knowledge capital is integrated in the intellectual capital, therefore these terms are not synonyms.

If knowledge “represents the information processed with the purpose of understanding events that occur in our surrounding environment” (Br tianu, 2006), the intellectual capital represents “the assembly of the types of intangible resources (human resources – knowledge, qualifications, skills and the employees’ attitude; organizational resources – structures, systems and processes; relational resources – the relations with the suppliers, clients, bank institutions, different strategic partnerships, etc.) and their transformations that have as purpose the creation of added value and also the obtaining of a competitive advantage”. (Cruceru, 2012)

Deriving from the previous definition, the components of the intellectual capital could be identified as: the human capital, the structural capital and the relational capital (Curaj& Jianu, 2008).

The researches in this field were not centred only on defining the concept of intellectual capital, its characteristics and structure, but also on measuring, assessing and reporting the intellectual capital.

The specialist has determined that there are several models for measuring and assessing the intellectual capital, out of which the following are the most representative: Market – to – Book Value, Tobin’s Q Ratio, Balance Scorecard, Sveiby’s Intangible Asset Monitor, Skandia’s Intellectual Capital Navigator (Skandia IC Navigator) and the Dynamic generic model - they are still studying in order to discover that universally - valid model.

Since the information obtained following the measurement and assessment of the intellectual capital must be organized and presented in a form that ensure the implementation of decisions that abide by their quality parameters, the specialists defined the reporting instruments of the intellectual capital.

The “Intellectual Capital Statement” has to be used in order to report the intellectual capital. The most representative Statements in this respect, are: The intellectual capital assessment declaration of the Ministry of Science, Technology and Innovation from Denmark, the MERITUM Model and the Guide for assessing the intellectual capital.

### Study regarding the measurement, assessment and reporting of the intellectual capital at S.C. “BAF Consultancy” S.R.L.

The study has been carried out using the Guide for assessing the intellectual capital, developed by Patricia Pablos.

This guide is concluded by drawing 3 documents:

- „Report regarding the intellectual capital;
- Report regarding the intellectual capital flows;
- Memorandum (explanatory note) regarding the intellectual capital” (Nicolescu & Nicolescu, 2005).

The report regarding the intellectual capital is achieved after measuring the components of the intellectual capital (with human nature indicators, with indicators regarding the relational elements and with structural indicators) and after evaluating the results in the current and the previous year.

The report regarding the intellectual capital flow offers information on the increases and decreases registered by each indicator from the previous report, thus allowing the correlation of observed variations with the company’s objectives.

The memorandum or the explanatory note regarding the intellectual capital provides information that is related to the method to run the activities within the organization, assessments regarding the criteria to use the intellectual capital, not to mention that it also points to those events that are significant for the organization, events that made it possible to deeply understand the use of the intellectual capital.

In order to carry out the present study, the model of the specialist Patricia Pablos has been adapted to the characteristics of the trading company “BAF Consultancy” SRL. Part of this study was incorporated in my own doctor’s degree thesis entitled “The Breakthrough Of Project Management In A Knowledge Based Organization”; but the research continued even after concluding the thesis, precisely in order to show that the capitalization of the intellectual capital helped both in order to substantiate and adopt the decisions regarding the company’s activity recovery and maintenance, but also in their implementation.

Before presenting the methodology to apply, draw and use this model, I shall next state a few general information regarding the SME that is the subject of this study, but also the major events that influenced both their economic - managerial performance and the Guide’s results.

Thus, S.C. “BAF Consultancy” S.R.L. is a limited liability trading company established in 2000 and which has as object of activity running business and management consultancy, financial-accounting consultancy and fiscal consultancy activities.

The company’s name is fictional, as the company agreed to share the required data and information only if their real name would be not used.

The major events that have marked the evolution of the trading company, from the economic-financial and managerial points of view, are the following:

- In the period 2007 – 2009, the company registered a downward trend of the main economic - financial indicators, which lead to

drawing a global diagnosis in order to causally identify the company's strong and weak points, their opportunities and threats, but also to be able to propose some recommendations to support the recovery and maintenance of the company's activity;

- The proposed strategic-tactic recommendations were presented as the global consolidation strategy (for maintenance / stability) on medium term (2 years) and included the following:
  - "Elaborate some realistic policies and strategies;
  - Redesign the organizational sub - system;
  - Adequately support the company with personnel;
  - Redesign the information sub - system;
  - Adapt the decisional sub - system to the new redesigned sub - systems;
  - Improve the methodological sub - system;
  - Adapt the organizational culture to the managerial changes;
  - Outsource more services from the company;
  - Consolidate the relations with other competitors from the financial -accounting, fiscal and management fields (Crucheru, 2012).
- Strategy planning, development, implementation and control-assessment are a result of measuring and assessing the intellectual capital within the organization;
- Moreover, the strategy development, implementation and control-assessment processes have been applied within the company by means of a project which demonstrated how project management can be improved by adaptation to the knowledge based management which promotes, on a large scale, the exploitation of the intellectual capital;
- The project was carried out in the period 01.03.2010 – 01.03.2012;
- In February 2011, research has been suspended, as the doctoral dissertation has to be presented;
- The results of the SWOT analysis from 2011 highlighted the fact that the company had to develop a contingency plan (the measures included reducing the objectives) included within the set budget;
- After project finalization, no more managerial consultancy was offered, and therefore, the company's top management decided that the objectives shall not be resized even if they were not fulfilled;
- "Only one year after after project finalization, the company succeeded in fulfilling its redefined objectives set within the global average – term consolidation strategy, meanwhile S.C. "BAF Consultancy" S.R.L. has set a new strategy for remaining on the market" (Crucheru, 2013).

Resuming, this study could be achieved following the analysis of some financial, non-financial and managerial information, direct observation of facts, examinations of phenomena and discussion with all employees within the organization (Report regarding the intellectual capital – Table no. 1, Table no. 2, Table no. 3; Report regarding the intellectual capital flows – Table no. 4). This intellectual capital measuring took into consideration the entire organization, and not only its employees. The measurement, assessment and report of the intellectual capital was carried out every year, in the period 2008 – 2013, the 3 above-mentioned documents being drafted from the theoretical point of view (due to space related reasons, the appendixes shall present the information merged or most representative). These documents have been used in order to increase the performance of S.C. "BAF Consultancy" S.R.L. in the current market conditions. In the same time, the information contained in these documents allowed the top management to adapt more efficient and better founded decisions regarding the organization's future evolution.

### Conclusions

The conclusions of this study can be found in the third document of the presented model, namely the Memorandum or explanatory note of the intellectual capital.

Hereinafter, the conclusions for the period 2008-2013 are presented, even if it is recommended that this report be carried out annually:

#### I. Human nature indicators (Table No. 1)

- The number of permanent employees: it decreased in 2009 compared to 2008 as 3 employees wanted to rescind their labour contracts; it decreased in 2010 compared to 2009 because the company changed its organizational structure; and as a result the number of specialists decreased within the company; in the period 2010-2013 the number of employees remained constant – 17;
- In the analysed period, the personnel is qualified; only in the period 2008-2010 there was a decrease in the number of employees with university studies and fluent in English; there are only 3 employees with high-school studies within the company;
- The personnel is hired based on a permanent labour contract, as the company wants loyal employees;
- Young personnel, the average age is 30 years;
- The number of employees who perceives he has received explicit recognition from the company for his efforts and performance increased; as the top management acknowledged that psychological motivation is very important both for fulfilling the company's objectives but also for fulfilling the

employees' objectives (individual objectives – personal requirements);

- The number of personnel that perceive that their opinions are taken into consideration increased, as the company's management wanted to benefit from the advantages of the participative management method;
- The personnel benefited from training only in 2010, 2011 and 2012; the company's management allotted a budget for employee training/ specialization and granted the rightful attention to the "life-long learning" concept; simultaneously to these training actions, the personnel has been supported by coaching activities;
- The number of alliances and collaborations with other consultancy companies from the financial-accounting, fiscal and management fields decreased in 2009 compared to 2008 because the demand for the services rendered by the company decreased; still, this number increased in 2010 compared to 2009 and remained constant in the following period, as the company outsourced a part of services, but it could cover those services with a demand, even if they had no specialists.

## II. Indicators regarding the relational elements (Table No. 2)

- The majority of clients are from the private sector, as semi-public clients draw upon other companies with a "very good" image on the market and which hold a very significant market share;
- Overall, the number of contracts decreased as some clients had financial problems and some called upon the company's services only occasionally;
- The clients' loyalty towards the company decreased, even if the actions of the top management were directed towards client loyalty, some of the clients could no longer financially afford the company's services;
- Overall, the percentage of clients that recommended the company to other clients increased as they are satisfied by the services rendered by the company;
- The company has a "good" image on the market; even if it holds a low market share and has a good mass-media exposure, the clients very satisfied with the rendered services.

## III. Structural indicators (Table No. 3)

- The company has a well-developed intranet network as it has good technical facilities, the company's management having invested a lot time in its creation; a consequence of the present situation is a large number of knowledge containing documents shared with other employees;

- The number of services rendered by the company decreased due to a decrease of market demand;
- The number of new services rendered by the company decreased in 2009 compared to 2008, as the number alliances and collaborations with other consultancy companies decreased; in the period 2010-2013 no new services were registered;
- The average number of years of experience increased in the managerial teams due to employee loyalty;
- A constant number of employees that participate in the company's strategic plan elaboration was registered because the company's top management has managerial knowledge.

After using Patricia Pablos's model, we can state that in the period 2008-2013, the trading company "B.A.F. Consultancy" S.R.L. had employees with high potential for professional development, it registered organizational development possibilities and also it had very good relations with the external environment.

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*Appendix A*  
**A. Report regarding the intellectual capital**

Tabel No. 1  
*Part I – Human nature indicators*

Sub-categories and indicators	Year					
	2008	2009	2010	2011	2012	2013
<b>A. Employee's profile</b>						
I. Total number of specialists (consultants, human resources inspector, legal adviser, accountants)	15	13	9	9	9	9
II. Distribution of specialists:						
1. Consultancy Office	13	11	-	-	-	-
2. Marketing Office	-	-	-	-	-	-
3. Human resources Office	1	1	-	-	-	-
4. Financial – Accounting Office	1	1	-	-	-	-
5. Mixt projects Office	-	-	6	6	6	6
6. Specialists common for activity handling	-	-	3	3	3	3
III. Number of managers	6	6	5	5	5	5
IV. Distribution depending on age	1 (18 - 25 years) 20 (26 - 35 years) 3 (36 - 45 years) 2 (over 46 years)	1 (18 - 25 years) 18 (26 - 35 years) 2 (36 - 45 years) 2 (over 46 years)	1 (18 - 25 years) 13 (26 - 35 years) 1 (36 - 45 years) 2 (over 46 years)	1 (18 - 25 years) 13 (26 - 35 years) 1 (36 - 45 years) 2 (over 46 years)	1 (18 - 25 years) 13 (26 - 35 years) 1 (36 - 45 years) 2 (over 46 years)	1 (18 - 25 years) 13 (26 - 35 years) 1 (36 - 45 years) 2 (over 46 years)
V. Average age of the employees	30	30	30	30	30	30
VI. Structure depending on sex:						
1. Men	13	11	6	6	6	6
2. Women	13	12	11	11	11	11
VII. Number of permanent employees	26	23	17	17	17	17
<b>B. Personnel fluctuation</b>						
I. Number of new employees	-	-	-	-	-	-
II. Number of employees that left the company	5	3	6	-	-	-
III. Percentage of personnel circulation, per personnel total	19,23%	13,04%	35,29%	-	-	-
<b>C. Educational capital</b>						
I. Unqualified personnel	-	-	-	-	-	-
II. Qualified personnel:						
1. Management positions	6	6	5	5	5	5
2. Commercial personnel	20	17	12	12	12	12
3. IT personnel	-	-	-	-	-	-
4. High-school studies	3	3	3	3	3	3
5. University studies	23	20	14	14	14	14
6. Number of employees fluent in English	16	15	12	12	12	12
<b>D. Education updating</b>						
I. Number of human resources development plans	-	-	1	1	1	1
II. Number of career development plans	-	-	1	1	-	-
<b>E. Dedication and motivation</b>						
I. Percentage of employees that achieved their personal objectives, per total of employees	46,15%	60,86%	58,82%	70,58%	82,35%	82,35%
II. Average age within the company	30	30	30	30	30	30
III. Number of permanent labour	26	23	17	17	17	17

contracts						
IV. Number of employees with variable remuneration, per total of employees	-	-	-	-	-	-
V. Percentage of promoted personnel, per total of personnel	-	-	11,76%	-	-	-
VI. Number of personnel who perceives he has received explicit recognition from the company for his efforts and performance	7	10	10	12	14	14
VII. Number of personnel that perceive that their opinions are taken into consideration	7	9	10	12	14	14
<b>F. Continuous training (time, investments)</b>						
I. Percentage of personnel that benefited by training during the year, per total of human resources	-	-	35,29%	11,76%	11,76%	-
II. Training						
1. Training days per employee	-	-	11	10	10	-
2. Annual investment in training (per employee)	-	-	1.165RON	1.205,77	1.247,97	-
3. Number of persons that benefited by mentoring	5	7	5	4	4	4
III. Continuous innovation with experts from outside the company						
1. Number of alliances and collaborations with other consultancy companies from the financial-accounting, fiscal and management fields	14	10	20	20	20	20
<b>G. Results</b>						
I. Satisfaction towards skills development opportunities	-	-	70%	70%	80%	80%
II. Total satisfaction towards the professional development opportunities within the company	-	-	70%	70%	80%	80%
III. Employee satisfaction index	-	-	0,7	0,7	0,8	0,8
IV. Number of man-days absence due to illness	3 days/man	2 days/man	2 days/man	2 days/man	2 days/man	2 days/man
VI. Number of work accidents that lead to losing work hours	-	-	-	-	-	-

Source: S.C. "BAF Consultancy" S.R.L.

Table No. 2

*Part I – Indicators regarding the relational elements*

Sub-categories and indicators	Year					
	2008	2009	2010	2011	2012	2013
<b>A. Candidate's profile</b>						
I. Public clients	-	-	-	-	-	-
II. Semi-public clients	2	2	2	2	2	2
III. Private clients	70	63	57	57	58	58
IV. Foreign clients	-	-	-	-		
<b>B. Portfolio of clients</b>						
I. Portfolio of contracts						
1. Number of contract	72	65	59	59	60	60
2. Number of new clients	15	7	3	-	3	3
II. Brand						
1. Clients' impression regarding the company	Very good	Very good	Very good	Very good	Very good	Very good
2. Index of company clients' loyalty	85%	85%	79%	79%	76%	76%
3. Number of suggestions from clients	-	-	-	-	-	-
III. Strategic portfolio						
1. Average duration of relation with current clients	5 years	6 years	7 years	8 years	9 years	10 years
2. Percentage of our clients that recommend the company to other clients	40%	45%	50%	50%	50%	50%
3. Number of strategic clients obtained during the year	3	1	1	-	-	-
<b>C. Public image</b>						
1. Perception of value	Good	Good	Good	Good	Good	Good
2. Mass-media exposure	Average	Average	Average	Average	Average	Average
<b>D. Investment capital</b>						
1. Number of contracts with investors and analysts	-	-	-	-	-	-
<b>E. Results</b>						
1. Number of persons that hold shares in the company	1	1	1	1	1	1

Source: S.C. "BAF Consultancy" S.R.L.

Tabel No. 3

*Part III – Structural indicators*

Sub-categories and indicators	Year					
	2008	2009	2010	2011	2012	2013
<b>A. Infrastructure (offices, computer capacity office phones)</b>						
<b>I. Investments</b>						
1. Investments in buildings and office equipment	-	-	-	-	-	750 RON
2. Investments in computers	-	-	-	-	-	2.500 RON
<b>II. Servers</b>						
1. Number of servers per employee	1	1	1	1	1	1
2. Daily number of web pages accesses	30	35	40	40	50	50
3. Monthly number of accesses of own web page	About 600	About 700	About 700	About 700	About 750	About 750
<b>III. Office</b>						
1. Average number of PCs per office	1	1	1	1	1	1
<b>IV. Number of email connected employees</b>	26	23	17	17	17	17
<b>V. Degree of company hardware and software safety</b>	80%	80%	90%	90%	90%	90%
<b>VI. Number of employees with company owned mobile phones</b>	26	23	17	17	14	14
<b>VII. Number of employees with company owned laptops</b>	-	-	-	-	-	-
<b>B. Infrastructure</b>						
<b>I. Number of employees with intranet access per total number of employees</b>	26	23	17	17	17	17
<b>II. Number of documents shared with other employees on the intranet</b>	Almost all documents (except company medium- and short-term action plans, balance sheets and tax returns)	Almost all documents (except company medium- and short-term action plans, balance sheets and tax returns)	Almost all documents (except company-clients balance sheets and tax returns)	Almost all documents (except company-clients balance sheets and tax returns)	Almost all documents (except company-clients balance sheets and tax returns)	Almost all documents (except company-clients balance sheets and tax returns)
<b>III. Percentage of information containing documents loaded on the intranet</b>	80%	80%	90%	90%	90%	90%
<b>IV. Number of data- and information-bases with shared access for employees</b>	-	-	1	1	1	1
<b>V. Number of knowledge based management projects</b>	-	-	1	1	1	1
<b>C. Client support</b>						
<b>1. Number of trading points in the country</b>	The company operates from headquarters	The company operates from headquarters	The company operates from headquarters	The company operates from headquarters	The company operates from headquarters	The company operates from headquarters



	address	address	address	address	address	address
<b>D. Administrative processes</b>						
I. Percentage of complaints and intimations per day per the total of claims addressed to the management	-	-	-	-	-	-
<b>E. Innovation</b>						
I. Innovation results						
1. Number of services	15	14	10	10	10	10
2. Number of new services	2	1	-	-	-	-
II. Investments in innovation						
1. Number of ideas and experiences shared with other employees	-	-	30	30	30	30
2. Average number of ideas per employee	2	2	3	3	3	3
3. Value of investments in innovation projects	-	-	268.984,42 RON	-	-	-
<b>F. Quality and training</b>						
1. Number of employees that undertook trainings in the field of quality	-	-	-	-	-	-
<b>G. Organizational management model</b>						
I. Maximizing the leadership and cohesion benefits						
1. Average number of years of experience in the management team	7	8	9	10	11	12
II. Sharing the organization's values						
1. Number of organizational values shared by the organization's members	Quite a few	Quite a few	A lot	A lot	A lot	A lot
III. Shared strategic management						
1. Number of the strategic planning system users	18	15	12	12	12	12
2. Number of employees that take part in elaborating the organization's strategic plan	5	5	5	5	5	5
<b>H. Social and economic dedication</b>						
1. Amount of company investments in environment	-	-	-	-	-	-

Source: S.C. "BAF Consultancy" S.R.L.

*Appendix B*  
*Report regarding the intellectual capital flows*

Table No. 4

*B. Report regarding the intellectual capital flows*

Sub-categories and indicators	Year 2013/2012	
	Variations	Purposes
I. Human resources indicators		
1. Total number of specialists	Remained constant	On short-term – maintain the same number of specialists; On long-term – maintain or decrease the

		number of specialists and training them.
2. Distribution of specialists	Remained constant	On short-term – maintain the same number of specialists within the division; On long-term – maintain or decrease the number of specialists within the division and training them for professional development purposes.
3. Number of managers	Remained constant	On short- and long-term – maintain or decrease the number of managers with the purpose of running a more efficient activity.
4. Distribution depending on age	Remained constant	On short-term – maintain young employees; On long-term – maintain the young employees that excel through outstanding.
5. Average age of the employees	Remained constant	On short- and long-term – maintain the young personnel within the company.
6. Structure depending on sex	Remained constant	On short- and long-term – maintain the young employees that excel through outstanding, as the company's core business can be performed both by women as well as men.
7. Number of permanent employees	Remained constant	On short-term – maintain the same number of employees; On long-term – maintain or decrease the number of employees in view of streamlining the company's activity.
8. Number of employees that left the company	Does not exist	On short- and long-term – stall personnel fluctuation.
9. Percentage of personnel circulation, per personnel total	Not recorded	On short- and long-term – maintain the percentage of personnel circulation per personnel total.
10. Qualified personnel	Remained unmodified	On short-term – maintain the same number of qualified employees; On long-term – send the employees to training/ specialization courses.
11. Number of human resources development plans	Remained constant	On short- and long-term – development and implementation of human resources training/ specialization courses.
12. Number of career development plans	Does not exist	On short- and long-term – planning, development and implementation of employee career development plans.
13. Percentage of employees that achieved their personal objectives, per total of employees	Remained constant	On short-term – maintain the percentage of employees that achieved their personal objectives; On long-term – increase the percentage of employees that shall achieved their personal objectives.
14. Number of permanent labour contracts	Remained constant	On short-term – maintain the same number of employees with permanent labour contracts; On long-term – maintain or decrease the number of employees with permanent labour contracts, depending on market requirements.
15. Number of personnel who perceives he has received explicit recognition from the company for his efforts and performance	Remained constant	On short- and long-term – increase the number of employees that received explicit recognition from the company for his efforts and performance.

16. Number of personnel that perceive that their opinions are taken into consideration	Remained constant	On short- and long-term – increase the number of employees that that perceive that their opinions are taken into consideration.
17. Number of persons that benefited by mentoring	Remained constant	On short- and long-term – send the employees to training/ specialization courses and also increase the number of persons who work through coaching.
18. Number of alliances and collaborations with other consultancy companies from the financial-accounting, fiscal and management fields	Remained constant	On short-term, maintain the sane number of collaborations; On long-term, develop a network that contains other consultancy companies from the financial-accounting, fiscal and management fields.
18. Number of man-days absence due to illness	Remained constant	On short- and long-term – maintain or reduce the number of man-days absence due to illness.
II. Indicators regarding the relational elements		
1. Semi-public clients	Remained the same	On short- and long-term – increase the number of semi-public clients.
2. Private clients	Remained the same	On short-term – maintain the same number of private clients; On long-term – increase the number of private clients.
3. Portfolio of contracts	Remained constant	On short-term – maintain the same portfolio of contracts; On long-term – increase the portfolio of contracts.
4. Brand	“Very good” impressions from the clients regarding the company and a constant percentage of company loyal clients, but decreased compared to previous years	On short-term – increase the loyalty index of company clients; On long-term – maintain the “very good” impressions from the clients regarding the company and increase the loyalty percentage of clients regarding the company.
5. Strategic portfolio	Overall, it improved	On short-term – maintain the strategic portfolio established within the company; On long-term – increase the average duration of relations with current clients, increase the percentage of clients that recommend the company to other clients and increase the number of strategic clients.
6. Public image	Remained constant	On short-term – maintain the same public image for the company; On long-term – improve the perception of value and mass-media exposure.
7. Number of persons that hold shares in the company	Remained constant	On short- and long-term – maintain the same number of persons that hold shares in the company.
III. Structural indicators		
1. Number of servers per employee	Remained constant	On short- and long-term – maintain the same number of servers per employee.
2. Daily number of web pages accesses	Remained constant	On short- and long-term – increase the daily number of web pages access.
3. Monthly number of accesses of own web page	Remained constant	On short- and long-term – increase the number of monthly accesses of own web

		page.
4. Average number of PCs per office	Remained constant	On short- and long-term – maintain the same average number of PCs per office.
5. Number of email connected employees	Remained constant	On short-term – maintain the same number of email connected employees; On long-term – maintain or decrease the number of email connected employees.
6. Degree of company hardware and software safety	Remained constant	On short- and long-term – increase the hardware and software safety degree.
7. Number of employees with company owned mobile phones	Remained constant, but registered a decrease compared to previous years	On short-term – maintain the same number of employees that received company owned mobile phones; On long-term – maintain or decrease the number of employees that shall receive company owned mobile.
8. Number of employees with intranet access per total number of employees	Remained constant	On short- and long-term – maintain the same number of employees with intranet.
9. Number of documents shared with other employees on the intranet	Almost all documents	On short- and long-term to maintain the same situation.
10. Percentage of information containing documents loaded on the intranet	Remained constant	On short- and long-term – increase the percentage information containing documents loaded on the intranet
11. Number of services	Remained constant	On short-term – maintain the same number of services; On long-term – increase the number of services.
12. Number of new services	Does not exist	On short- and long-term – increase the number of new services.
13. Average number of years of experience in the management team	Increased	On short- and long-term – increase the number of years of experience within the management teams.
14. Sharing the organization’s values	A lot of values shared by company members	On short- and long-term to maintain the same situation.
15. Number of the strategic planning system users	Remained constant	On short- and long-term – maintain the same number of strategic planning system users.
16. Number of employees that take part in elaborating the organization’s strategic plan	Remained constant	On short-term – maintain the same number of employees that take part in elaborating the organization’s strategic plan; On long-term – increase the number of employees that take part in elaborating the organization’s strategic plan.

Source: S.C. “BAF Consultancy” S.R.L.