

英文摘要

When the continuous creation of knowledge becomes the source of the business success, the traditional tangible capital isn't affording to estimate the value of a company, in contrast, we should pay more attention to intangible capital in business competition. To cope with the intensified business competition, a firm's spending on IT infrastructure and information systems has increased in the past decade that it is the time to retrospect on the value of the IT-related investment of intangible capital.

This research attempts a preliminary analysis. Based on a value chain conceptual framework and the concept of accounting transaction cycles, we first put in perspective the mechanism of an enterprise-wide information flows through the enterprise-wide information organism (herein EWIO), an analogy of the organism of a living body, to report used by business operation via the development and identification.

To diagnose a firm's competitive advantage, it is better to have an analytic methodology to first identify all interesting linkages and points of contacts and then evaluate the practices of all these linkages and points of contact.

Here we propose the EWIO analytical methodology to identify all interested linkages and points of contact, and their practices. There are four steps in the EWIO analytical methodology – (1) Identify (Inter- and Intra-) organization diagrams; (2) Identify interesting System tables; (3) Identify interesting Functionality tables; and (4) Identify interesting Practice tables.

Finally, we do our method on a company of manufacturing to show the results of our research.

Key words : intangible capital 、 information process 、 process analysis 、 accounting transaction cycles 、 Enterprise-Wide Information Organism.