

# Company Value

concept cards<sup>©</sup>  
FOR TEAMS, MANAGERS OR LEADERS



Company value is its net assets plus the expected value of its future value creation capability.

## Value Generation & Accumulation

Companies generate value by developing tangible and intangible assets through the production and sale of products. The main tangible asset is cash, that is turned into other assets. Non-tangible assets, network-based assets as well as human & organizational assets develop over time as a result of successful work.

## Organisation is a (Meta) Resource

Company value is the sum of its existing assets minus its current liabilities, plus the expected value of its ability to create value in the future. This ability depends on the company's capacity to innovate and to sustain and defend its value creation against competitors, all of which are based on its existing assets.

## Types of Assets Relevant for Current and Future Value Creation

### Tangible Assets

1. Cash
2. Property, Plant & Equipment
3. Inventory
4. Financial Investments
5. Receivables
6. Other Assets

### Network-Based Assets

7. Platform / Ecosystem
8. Distribution Channels
9. Communities
10. Recognition
11. Trust & Relationships

Not all assets are recorded on the balance sheet, yet they remain essential for future value creation.

### Intangible Assets

12. Brand
13. Reputation
14. Customer Base
15. Contracts
16. Licenses & Approvals
17. Intellectual Property & Patents
18. Software
19. Data

### Human & Organisational Assets

20. Human Capabilities
21. Social Capabilities
22. Organisational Capabilities
23. Processes / Know-how
24. Culture