

# Proposal of **Detention** of Intangible of the Consumer as Form to Prioritize the Investments in Intangible Assets of the Organization

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**Abstract:** The tangible and intangible values, are defined by the organizational subsystem (company) or defined by the social subsystem (consumer), subsystem in function of its symbiosis. The clear definition of the organizational mission and the choice of segments of market to be explored, an imperative for the reach of the congruence of the proposals of value of these becomes two extremities. In this article, a theoretical model of **detention** of the valorization perception of the customer is considered, in whom if it relates to the intangible part of the assets, as form to prioritize the productive organizations efforts. For this end use of the segmentation for benefits perceived in set with expenditure system becomes, aiming at respectively to contemplate intangible and tangible values, that to constitute the value of a product. The model understands three distinct phases, being that each one of them is subdivided in stages interrelated. As result presents it possibility of the verification in the translation of the perception of the value of the consumer for the producer, of form to prioritize active intangible external, making possible of this form bigger organization competitiveness and the guarantee of the continuity of the business.

**Keywords:** Intangible values, organization assets, value added.

## 1. Introduction

The understanding more detailed of the necessities and desires of the consumers constitutes important subsidy in the planning and elaboration of strategies of products, in the search of the creation of bigger aggregate value. According to Possamai (2001), even so the aspirations of the consumers are of limitless order, the organizations resources, in turn, are limited, compelling the choice of products with bigger aggregate value. Through the segmentation for perceived benefits, objective it searches it of the perception of the expectations of the consumer, are they emergent gifts and/or, in the intention of the translation in the organizations of the intangible value perceived by the customer.

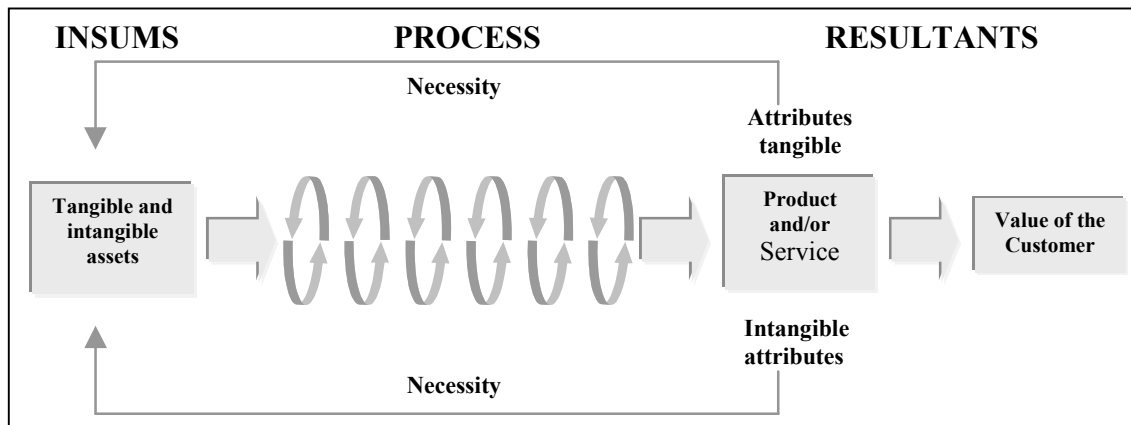
With the tangible control, it is had that the existing necessities until then in the production of consumption good are known and verifiable. In a economy, whose valuation of the productive activity is strong on to “consume” of services (intangible products), it is questioned: how to disclose to

critical intangible values in the taking of decision of purchase of the consumer, creating value added under this perception?

The necessity of a first in rank aiming of resources is well-known, of form to create added value, what it intervenes, excessively, in the financial result of short term of the companies. One becomes necessary, to concentrate efforts in the operational efficiency and the reduction of productive costs, having for focus consequently, a perspective of internal rationalization for control of its tangible organizations assets, without forgetting “weight” of the intangible assets on this exactly resulted.

## 2. Organizational Assets

In the attempt of differentiation of tangible and intangible products, has it presupposition of that the tangible ones are passibles of experimentation, or either, of a previous demonstration of its utility. For the intangible ones, the experimentation possibility scrumbles it expectations of future satisfactions, forcing the buying potentials to depend on



**Figure 1:** The Processing of Organizations Asset in the Creation of Value for the Customer.

substitutes (símbolos or signs of value), with intention to evaluate the attainment of benefits. It is had that the present intangibility in the calculation of the value of the producer and the value of the consumer must it not-tangible resources used by the company, combined with tangible resources, which applied juxtaposed produce, necessarily, results in the form of products (good or services).

The companies are used of available resources with look to fulfill it its purpose to create a consumer, objectifying a balance enter the production factors that, possibly, will generate a greater output with a lesser degree of effort – productivity. Being the productivity the resultant of the balance enters the some combinations of resources, differentiates them in the values of market of these combinations is rare proportional to the effort demanded for such. The customer never purchase a product, purchase the satisfaction of a desire (value). However, the producer never can reproduce value and yes a virtual physical representation that contemplates the satisfaction of a necessity (DRUCKER, 1975).

For LEVITT (1990), all product constitutes a promise, an accumulation of expectations of value, which its intangible parts is so inherent how much the tangible ones. What they become only the intangible products to happen of the confirmation of its inexistence before the purchase decision. It constitutes, of this form, a complex of judgments on the part of the consumer regarding whom it is affirmed or implied on the product.

The combination of tangible and intangible assets, inside of a specific subsystem (company) destined to the production goods and services (products detainers of tangible and

intangible characteristics), suggests a similar and simbiotic external representation of form to justify its importance. Obeying a sistemic logic, the propulsion of these assets will be given, necessarily, for the search of the compatibilization of the valorativons perceptions in such a way of the producer as of the consumer.

### **3.The Problem of the Insufficient Valuation of the Intangible Assets**

The classification of investments in asset of physical nature, as well as its financial representations, obeys a set of norms and traditional procedures that do not suggest the offered mensuração of the originary differential in the fulfilling of the vicissitudes of its customers for its products and/or services.

To prioritize physical assets in detriment of knowledge asset constitutes the same that to prioritize the form, instead of the to be filled expectation. Intangible assets, in general, need a physical form (pack) for its use and/or representation, much even so represents a function that it aims at to the attendance of a external demand (costumers/consumers).

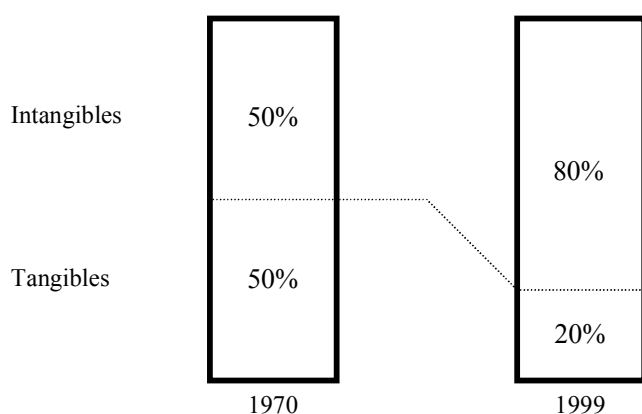
The customers obtain to perceive the underlying value in successful productive technologies and of management. It is not the intangible immobilization that if it looks to measure, but the function that this tries in the formation of the patrimony if becomes excellent for the fulfilment of a social end (SÁ, 2002).

According to SVEIBY (1998), the identification of intangible assets perpassa basically for the managerial vision in the conduction of the physical structure (tangible) and in the produced knowledge to leave of it. The controlling that more returns provide to its organizations, in general, see

its companies under a different optics. The controlling if are valid the optics of the knowledge to work with intangible assets as if they were real with the perspective of that the knowledge grows when shared, in contrast of the physical resources, that of course suffer substantial depreciation with the use.

Not obstante not to possess a tangible form, active intangible can influence in the increase of the functionality of the resources (technological, human and financial) used in the efficient production, reaching all the systems of the company and modifying its value (SÁ, 2002).

It can be affirmed that the value of market of the organizations meets atrelado to the valuation of the intangible ones, since the difference of that one and the countable value are given, each time less, in function of the existence of physical assets. Figure 2 demonstrates the alteration in the aiming of the investments in asset.



**Figure 2:** Alterations in the Composition of the Assets.  
(Adapted of ECSI apud BUSINESS WEEK, 1999)

According to SVEIBY (1998), the companies do not do business its intangible assets, therefore they represent essential abilities to the organization, that will go to tangence its strategy business-oriented in the market. Companies who lease its more important abilities are putting in check its reason of being, or either, companies that primam for the dinamization of vital abilities are capable to propulsion possibilities of expressivos returns. Of this form “A management of intellectual assets became it more important task of the businesses, since the knowledge constitutes, equally, the production factor most important” (STEWART, 1998, p.17). The necessity to propulsionar value by means of intangible assets inside estimates the importance of

priorização of these of the organizacional context, breaking itself of a external valuation boarding (consuming).

#### 4. Importance of Priorização of the Intangible Assets

The management of the intangible ones if becomes complex when of the recognition of its presence and searches concomitant of a stratification. Its origins do not obey, necessarily, to an exit and entrance order, whose resulted either constituted of measurable form uniform.

For MARTINS (1972), the Principle of the Cost, as value base, has times has restricted the acceptance of several itens as component elements of the asset. The decurrent restriction of the acceptance of that Principle is not only given in the avaliative aspect, as in the one of the proper nature of these itens, generating effect distorted in the real conception of the Intangible Assets.

OLIVEIRA (1999) defends the use of the concept of Economic Value in the evaluation of intangible. Its to understand, the economic value constitutes a subjective idea, even so its form of mensurar it not necessarily must lock up such characteristic. Oliveira estimates that the value of an asset inhabits in the cost of chance, deriving of its acquisition and that it must be mensurado at the moment of the decision and be brought the present value for the taxes of financial chances. He defends that, he wants either the individually acquired Intangible Asset or as part of an asset basket, wants either generated internally or received in donation, the problem of its economic evaluation, discarding the countable criterion of the historical cost as value base, must be decided considering the flow of benefits, involved costs of chances, risk, etc.

In agreement OLIVEIRA (1999 apud HENDRIKSEN, 1982), a common vision is of that the intangible assets, as well as the other assets, represent rights future benefits, if of the consumption of these resources will have as resulted a potential of future benefits, these consumptions would have to be activated until the moment where the benefits could not more be waited.

#### 5. The Sismic Perception in the Conception

Of the Value Obeying a sistemic logic, the propulsion of the intangible assets will be given, necessarily, for the search of the compatibilizing of the valorations perceptions in such a way of the producer as of the consumer. One suggests, that the value of the producer can thus be represented:

VALUE OF THE PRODUCER = TANGIBLE VALUE + INTANGIBLE VALUE

Of similar form, the value for the premise consumer is defined breaking itself equivalent:

VALUE OF THE CONSUMER = TANGIBLE VALUE + INTANGIBLE VALUE

In the interrelation of the producing subsystems of value presented under its two perspectives (producer/consumer), understand that the process of formation of the value, when used to determine which necessary investments and or resources for creation of common aggregate value it must, necessarily, to be on to some questionings, which are:

◆ In the moving one to the organizational subsystem (producing), it is had:

Which the value proposal infused inside of the organizacional mission?

What to prioritize how much the intangible interns?

◆ In the moving one to the social subsystem (consuming), it is had:

That types of customers?

Which of types the necessities (bred utility)?

That types of attributes are important?

That types of intangible generate perceived benefits?

The composition of the value of the producer and the consumer possess variable for effect of common mensureads, must be observed that the perception of that constitutes value for one, can not be the same one for the other in that concerns to the intangible part (See Figure 3).

### 6. Model Considered for Detention of Intangible Values of the Consumer

In this context, becomes essential to analyze the interrelation of the producing subsystems of value, being identified which attributes that differentiate the intangible value for the consumer, so that, besides managing it, the producer can offer it with the tangible part together. This would allow a valorativa approach between the parts, what it would guarantee, the continuity of its relations – creation of common aggregate value.

This model understands three distinct phases, and interrelated, being that each one of them if subdivides in stages (See Figure 4). One sends regards that these stages are carried through of sequenced form, as presented, so that if it can extract the maximum of excellent information for achievement of the waited result.

## Interrelation of the Producing Subsystems of Value

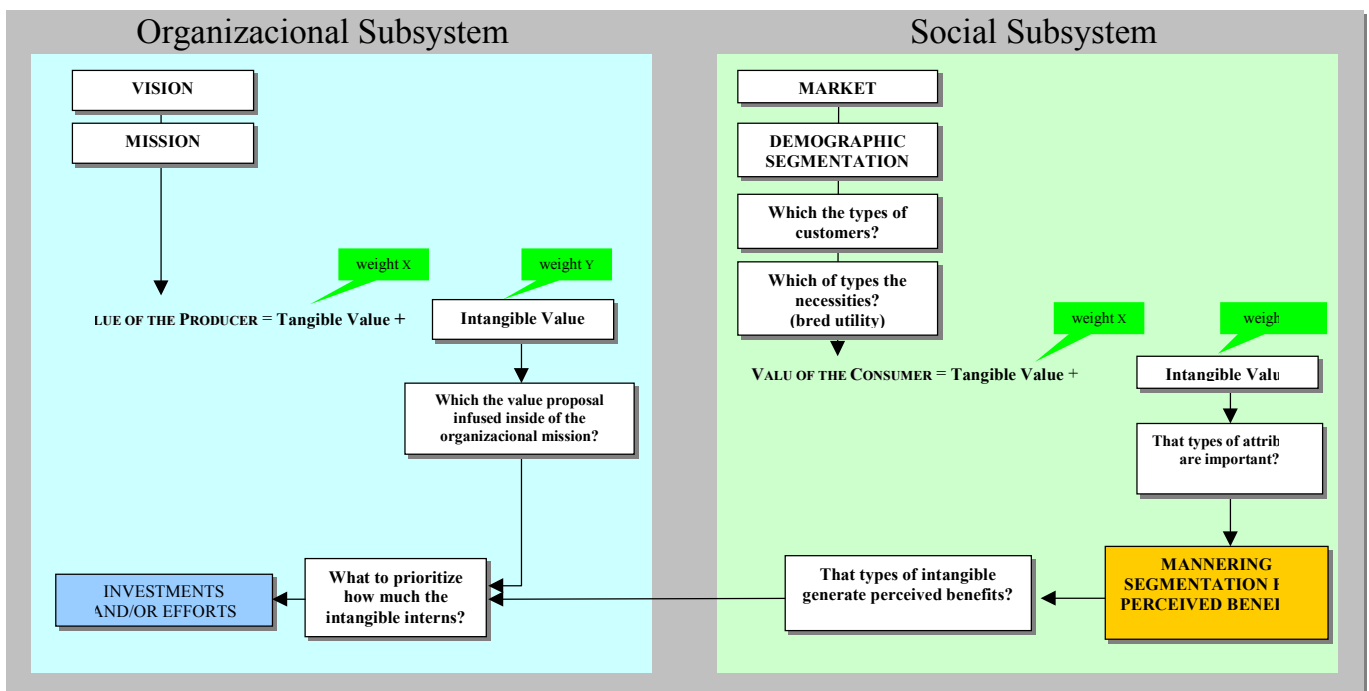
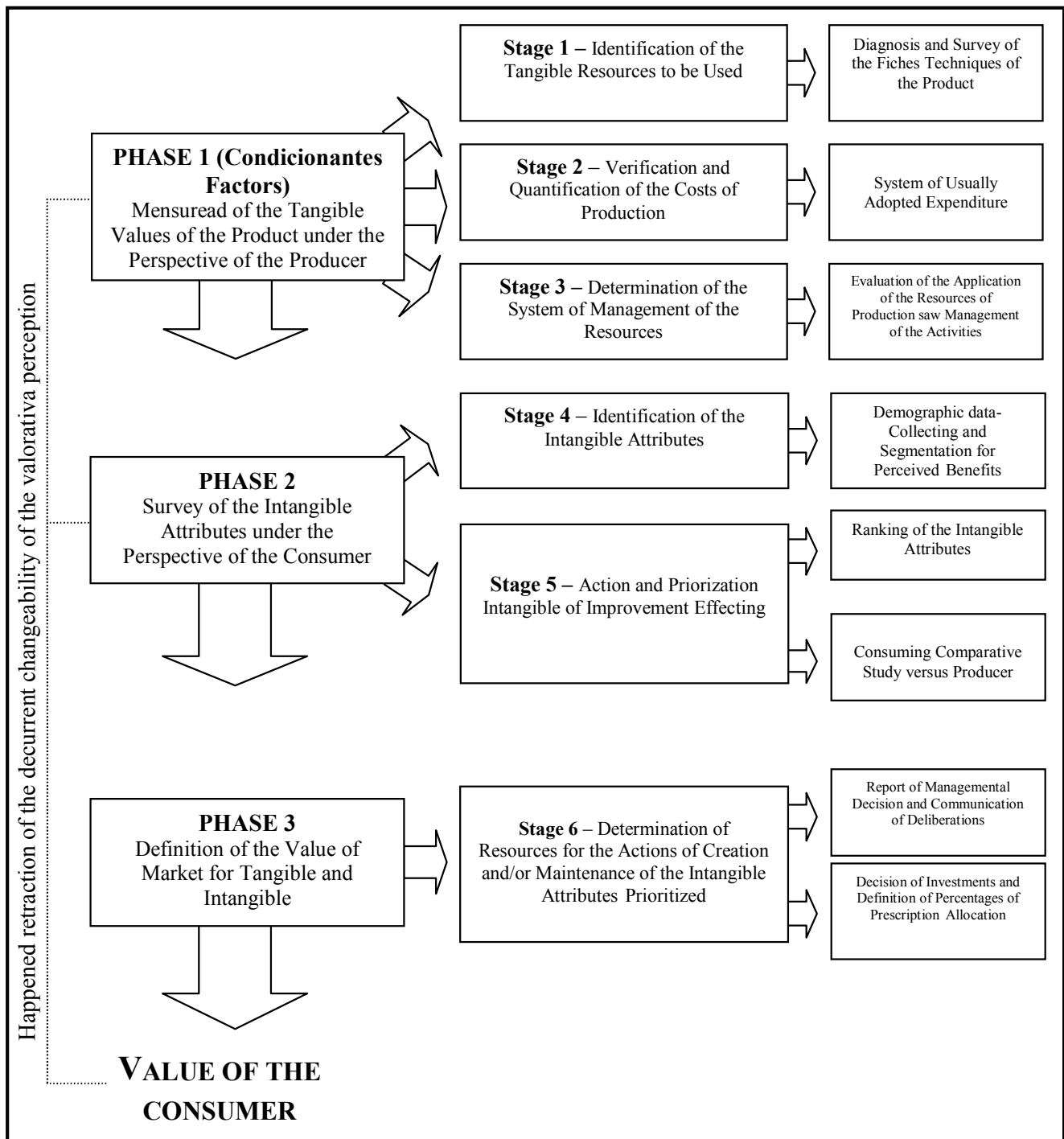


Figure 3: Interrelation of the Producing Subsystems of Value.



**Figure 4:** Flowchart of the Stages of the Model and Suggested Actions.

## 7. Description of the Application of the Model Considered

For the application of the model was opted to choosing company whose productive process narrowly was compromised to the generation of intangible.

Searching secrecy of the given information, the selected company will be called Lennox.

### 7.1. Phase 1 – Mensuread of the Tangible Values of the Product under the Perspective of Producer

#### 7.1.1. Stage 1 – Identification of the Tangible Resources to be Used

Some considerations regarding the positioning of the representatives of the Lennox endorses these conclusions, being that:

- ◆ the proprietor locates itself favorably to any initiative that he aims at to the search of intangible attributes that the consumer chooses in the choice of the products offered for the Lennox;
- ◆ the line manager guarantees the importance of the knowledge of qualitative and quantitative aspects that surround the products that the Lennox offers its customers.

Searching it verification of the productive costs of each activity developed for the “Cópias” manufacture of the product, he was effected check-list of monitoração of the production process that they take care of to the rationalization objectives and elimination of productive impediment that they come if to verify.

### 7.1.2. Stage 2 – Verification and Quantification of the Costs of Production

From the check-list propitiated for the Table 5.1, oportunized it concomitant valoration quantification of the resources used for the manufacture of a “Cópias” unit of the product. With the partial accounting of the costs of each activity, the average cost of manufacture is in U\$ 3,61, composition for:

- ◆ Material resources – U\$ 0.25;
- ◆ Human resources – U\$ 2.80;
- ◆ Technological resources – U\$ 0.56.

### 7.1.3. Stage 3 – Determination of the System of Management of the Resources

The occurred activities inside of the process of manufacture of the product “Cópias” they are not of complementary or supplemental order to other existing productive processes in the organization; they follow an orientation of pulled production, using itself of resources that they only contemplate to an only process of production. As well as complementary activities to the process do not exist that elapse of incidental costs verifiable.

The process used in the confection of the product is become valid “Cópias”, being that the involved ones in its accomplishment make use separately of the possibility of visualization of the calculation of the tangible cost of each activity, as well as of all the process – U\$ 3.61.

## 7.2. Phase 2 – Survey of the Intangible Attributes under the Perspective of Consumer

### 7.2.1. Stage 4 – Identification of the Intangible Attributes

Being the marketing segment of the state of the Rio Grande do Sul - Brasil, searched to trace the demographic profile of these professionals. For such, bibliographical research that discloses, of the possible most including form was carried through, aspects references for a posterior mannering segmentation (for perceived benefits) of this market.

Through data supplied for the manager of marketing of the Lennox and also for the manager of production of the legal department, on which they would be the sugestionados attributes to be offered the customers when of the “Cópias”, acquisition of the product, these had been elect for the same ones as being the constants in orderly Figure 5 disponibility of importance.

<b>Order of the Main Benefits (intangible attributes) Under the Optics of the Producer</b>
1° Good Attendance
2° Promptness
3° Flexibility

**Figure 5:** Order of the Main Benefits (intangible attributes) Under the Optics of the Producer.

It is provided, later, the search of the perception of the benefits defined for the consumer (increased of the attributes – benefits already pointed by the producer), through the collection of data made by composed sample of 20 and chosen registered in cadastre, active customers aleatoriamente. The customers had individualizing defined the note of valuation of each benefit (attribute). By the sample is overcome it the calculation of the averages, shunting line-standards and coefficients of variation, establishing itself an edge of 95% trustworthiness, as well as of the interval considered for the definition of the real average of the population – total of active customers of the Lennox (to see Table 1).

The numbers of necessary random samples to each attribute are contemplated in the carried through research, guaranteeing the stipulated percentage of trustworthiness (95%). The average of notes gotten in the evaluation of the customers for the degree of importance of the attributes (benefits) considered makes possible the election of these as

**Table 1** – Calculation of the Averages, Shunting lines Standards, Coefficients of Variation and Intervals for the Calculation of the General Average in the Election of “Cópias” Intangible Attributes of the Product.

Attributes	Sample			Population (Customers)
	x	$\sigma$	Coefficient Variation	$\mu$
1. Continuity	3,75	0,44	2%	3,35 - 4,00
2. Good Attendance	3,90	0,30	8%	3,50 - 4,00
3. Flexibility	2,00	0,64	32%	1,60 - 2,40
4. Inovation	3,20	0,89	28%	2,80 - 3,60
5. Confiability	3,95	0,22	6%	3,55 - 4,00
6. Padronization	2,85	0,58	21%	2,45 - 3,25
7. Uniformity	3,05	0,75	25%	2,65 - 3,45
8. Diversification	2,10	1,96	46%	1,70 - 2,50
9. Agility	3,50	0,60	17%	3,10 - 3,90
10. Promptness	3,75	0,44	12%	3,35 - 4,00

being the trustworthiness (3,95), good attendance (3,90), continuity and promptness (3,75). Inside of the universe of the population (120 customers), the intervals considered for the knowledge of the real averages ( $\mu$ ) of each attribute are made use in Table 1.

### 7.2.2 Stage 5 – Action and Priorization Intangible of Improvement Effecting

Itself the comparative degree of the Producer/Consumer perceptions (to see Figure to 5 and Table 1) on the relevance of the attributes formadores of the respective valorations perceptions for the product “Cópias”, is transferred to have

it a approach vision of the intangible attributes that define the choice of its customer for the product that offers. Equally, it supplies the possibility of one better aiming of the actions to be taken in the search of the fulfilling of mutual expectations (to see Figure 6).

It is had, with the definition of the elect attributes/benefits as with priority to the consumer, as well as of the initiatives/actions of improvement in the creation and/or maintenance of these same attributes, conditions to continue it Phase 3 in the definition of a value of market for the parts (producer/consumer).

### 7.3. Phase 3 – Definition of the Value of Market for Tangible and Intangible

#### 7.3.1. Stage 6 – Determination of Resources for the Actions of Creation and/or Maintenance of the Intangible Attributes Prioritized

The quarrel of the actions proposals for the propulsion of the intangible ones was object of analysis for the controller and the manager of marketing and production, with sights to undertake efforts in the direction to search an increase of the activities carried through for the legal sector in 100%, from the gotten valuation vision of the customer. The actions to be undertaken at present moment are the following ones:

- ◆ In the satisfaction of the attributes good attendance and promptness, it will be had implantation of a narrower interface of the customer with the installation of

Atributtes of the Producer		Atributtes of the Consumer		Attributes Excellent (Critical)	
Discrimination	Order in the Ranking	Discrimination	Order in the Ranking	With priority	Initiative
Good attendance	1°	Confiability	1°	Confiability	To reiterate the image of security in good services, through the qualification technique of its professionals.
Promptness	2°	Good attendance	2°	Good attendance	To generate action in the direction to facilitate the access of communication (interface) with the consumer.
Flexibility	3°	Continuity of the Services	3°	Continuity of the Services	To search a more direct approach with overwhelmed markets or in phase of profile alteration.
-	-	Promptness	3°	Promptnes	To search greater agility in the attendance.

**Figure 6:** Comparative degree enters the Attributes Considered Excellent for the Producer versus Consumer.

telephonic services (0800) to the customers of the legal department, making possible one better attendance and facilitation of access and economy to the current and future contractors of the services offered for the Lennox;

- ◆ The attribute trustworthiness will be evidenced through the actions of merchandising, aiming at to work the institucional image. Utilitarian promocionais will be confectioned (calendars, agendas and folders with the portfólio of the given services), searching to emphasize the elect perception for the consumer;

- ◆ In the fulfilling of the attribute continuity of the services, it is studied possibility of the accomplishment of demographic studies with a bigger precision how much the futures markets that if they intend to reach (cities of the interior of the state);

It was defined that the proceeding endowments for such investments will be originated from the countable department of the Lennox, detainer of bigger captation of resources, as well as of sources of expenditure for new enterprises. One another possibility constitutes the proper edge of profitability of the product “Cópias”, around 100% (tangible average cost of U\$ 3,61, price of venda U\$ 7,14) in the expenditure of the propulsion of intangible for the legal sector.

## 8. Conclusions

Becoming use of the model of **detention** of intangible of the consumer, who searches the captation of the perspective real of valuation in the consumption, the present work takes care of to the proposal of the research problem that consisted to disclose the intangible values for the taking of decision of purchase of the consumer. Being these gotten critical intangible values from the perspective of the consumer (social subsystem), it is created, from organizacionais actions, conditions to the consequent propulsion of common aggregate value.

With the conclusion of the phases developed in the model, it was arrived the general objective of the work to develop a model to prioritize action of improvement in the intangible assets of the producer, being overcome for base the attributes of the product perceived by the consumer. The actions suggested for the application of the model suggest the perception of advantages, which are:

- ◆ The model cousin for simplicity in the application of the used concepts;

- ◆ Basic variable of marketing contemplate (marketing and manning segmentation), used in the knowledge trustworthest of the necessities and the yearnings of customers and consumers;

- ◆ When defining the company as organizational subsystem and the consuming market as social subsystem, it is emphasized interdependence of vital the sistemic vision as estimated to the organizational survival;

- ◆ The considered model appears as a factual possibility of propulsion of intangible assets.

- ◆ Some disadvantages can be observed:

- ◆ Its application in companies who produce good physical (tangible) whose differentials are only based on the acquisition price become limited in function of that the choice of the customer falls again on distinctive attributes of that the supplier makes use;

- ◆ The equivalence difficulty in relation the tangible and intangible values is factual. However, a more rational approach if becomes made it difficult in relation the proper nature that these values represent;

- ◆ Its application produces better resulted when it is given in short secular intervals, since the attributes that if want to identify are citizens the alterations in accord with the external environment (social subsystem).

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