

Measurement, Reporting and Accounting of Intellectual Capital in the E-Commerce Industry: A Research on Amazon.Com Inc.

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This paper aims to analyze intellectual capital measurement, intellectual capital accounting and intellectual capital reporting in the e-commerce industry by investigating one of the leading companies of mentioned sector, Amazon.com. The introduction section of this research provides general information about the development of intellectual capital concept. First section of the study presents important knowledge about intellectual capital terminology and specific terms. Second part of the research discusses human capital, structural capital and relational capital, which are three components of intellectual capital. Third part of the study informs readers about intellectual capital measurement, intellectual capital reporting and intellectual capital accounting. Fourth part the project includes a general overview of Amazon.com firm, company history, operating fields of the business, industrial competitiveness and shareholder structure of organization. Also, intellectual capital measurement, accounting and reporting of Amazon.com company are realized for 2008-2012 by using the annual reports and financial statements of organization. Thus, this study benefits from the annual reports, balance sheets and income statements of Amazon.com as a methodology and then measures the intellectual capital of firm with Price / Book Value and Value Added Intellectual Coefficient (VAIC) techniques. Also, Amazon.com's intellectual capital reports and intellectual capital balance sheets are prepared for the 2008-2012 period. Results of the study reveal that, intellectual capital strength of Amazon.com do coincide for certain years. Finally, according to prepared intellectual capital reports, Amazon.com has progress for specific intellectual capital components.

Keywords: Accounting, Intellectual Capital, Measurement, Reporting, E-Commerce

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