The term intellectual capital collectively refers to all resources that determine the value and the competitiveness of an enterprise. As such, it includes as subsets the attributes that concur to building all financial statements as well as the balance sheet. The intangibleness refers to the fact that IC is not easily translatable in financial terms. All other assets of a company, such as a piece of real estate or a credit note, can be monetized: i.e, there exist standard criteria for expressing their value in currency. IC, instead, is mainly made of elements for which there is no consensual model for monetary expression. A more precise name for IC would therefore be non-financial assets.

31.01.2011: <http://www.qwiki.com/q/#!/Intellectual_capital>