

Reporting of intangible assets in digital economy

Dana Kaspi-Tsahor^a, Roman Yavich^{b,*}, Nitza Davidivitch^c

^{a,b,c} Ariel University, Derech Ramat HaGolan 25, 4077625 Ariel, Israel

Abstract

Purpose of the article The purpose of the study is to examine whether entrepreneurs' intelligences and entrepreneurial skills are linked with entrepreneurial success in high-tech. The study has examined a group of entrepreneurs, and compared the characteristics of those who have achieved success in their ventures, with entrepreneurs who have not succeeded. The theoretical framework underlying the study is lifecycle of a start-up company model and Gardner's theory of multiple intelligences.

Methodology/methods The study was conducted in a quantitative approach, in which entrepreneurial skills and multiple intelligences questionnaires were filled in by over 200 entrepreneurs.

Scientific aim The study examines factors that may influence the success of entrepreneurs in high-tech ventures.

Findings Our study provides evidence that Gardner's multiple intelligences are in correlation with success in entrepreneurship. We found that logical/mathematical, spatial, bodily-kinesthetic, interpersonal & intrapersonal intelligences were in correlation with entrepreneurial skills. Higher levels of linguistic abilities and lower levels of interpersonal abilities predicted the entrepreneurs' venture to be at an advanced stage in Salamzadeh & Kirby model. Professional success was found to be correlated to both logical/mathematical intelligence and kinesthetic intelligence.

Conclusions Due to difficulty in reaching inactive entrepreneurs, most of the participants are successful entrepreneurs a fact that may affect the significance of the differences found in the study. An additional limitation was the allocated time required to fill in the questionnaire, which many entrepreneurs have failed to endure. Findings may suggest that in order to improve the efficiency of entrepreneurship education, training pro-grams should include enhancement of multiple intelligence capabilities, as well as entrepreneurial skills.

Keywords: Entrepreneurial skills, Multiple intelligences, Success factors, High-tech, Start-up, Salamzadeh & Kirby model, Gardner's theory

JEL Classification: M21

* Corresponding author. Tel.: 972 3 9076582
E-mail address: romany@g.ariel.ac.il