

Despite ~~the~~ attempts made to ~~the development of~~ various approaches ~~to for~~ evaluating intellectual capital, the problems with the application of such approaches have ~~so far~~ not been ~~so far~~ addressed in practice. Many of the evaluation indicators of intellectual capital were qualitative and required subjective and inaccurate judgments; hence, decision makers and assessors should act based on subjective and experimental judgments. In this case, it is easier to make subjective judgment by using verbal expressions such as linguistic variables. Therefore, it is essential that any selected method is capable of aggregating these qualitative and quantitative values through a logical and rational process. On the other hand, the decision maker often barely has ~~the~~ access to all evidence and necessary information about one of the evaluation indicators of the intellectual capital, and has to conduct the assessment only by means of as much information as he ~~had~~ ~~has~~ access to while assessing an enterprise. In this ~~regard~~ ~~regard~~, it is quite rational that we pay scrupulous attention to the ~~issue of~~ lack of having full access to evidence as developing an evaluation model of intellectual capital. ~~In both last~~ ~~In the past two~~ decades, the evidential reasoning approach to the problem of making decisions with multiple criteria has been offered and developed. It is based on an evaluation, hierarchical model, and synthetic rules of Dempster-Shafer theory of evidence. Until now, the approach was employed in different fields including Failure ~~mode~~ ~~Mode~~ and ~~effects~~ ~~Effects~~ ~~analysis~~ ~~Analysis~~ (Chin et al., 2009; Liu et al., 2011), Consumer ~~preference~~ ~~Preference~~ ~~prediction~~ ~~Prediction~~ (Wang et al., 2009), Assessment of E-Commerce ~~security~~ ~~Security~~ (Zhang et al., 2012), and ~~performance~~ ~~Performance~~ ~~assessment~~ ~~Assessment~~ (Fu & Yang, 2012). In this paper, based on ~~an a~~ ~~practical~~ application of the assessment of intellectual capital in SMEs active in ~~the~~ IT sector in Kermanshah, a city in western Iran, ~~the our~~ aim is to offer a framework for ~~the~~ utilization of evidential reasoning approach ~~to for~~ assessing intellectual capital. Finally, an analysis of the results of ~~the~~ application of the framework was carried out in practical examples.

The article entails the following structure: ~~in~~ ~~In~~ the ~~first~~ ~~second~~ part, there are the related literatures as well as the discussions about intellectual capital and methods of assessing them, intellectual capital in SMEs and evidential reasoning ~~approach~~ ~~approach~~. ~~Part three by~~ ~~proposing a systematic process, and based on a practical example, attempts to present a~~ ~~framework for use of objective logic in assessing intellectual capital.~~ ~~(یک پاراگراف جا افتاده)~~. Henceforth, we accounts for, in part 4, the characteristics and advantages of employing the method by using the results obtained from ~~the~~ application of ~~the~~ proposed framework, and ~~at~~ ~~last~~ ~~finally~~, in part 5, we refer to ~~some~~ ~~our~~ findings and ~~achievements~~ ~~approaches~~ for ~~upeoming~~ ~~future~~ researches ~~in part 5~~.

2. ~~The Related Literature~~ Literature Review

2.1. Intellectual ~~capital~~ Capital

~~With respect to intellectual capital, n~~ ~~Over the past, n~~ numerous descriptions have been given ~~with respect to intellectual capital~~. Stewart (1997) defines it as ~~a~~ set of knowledge, information, intellectual assets, experience, competition, and organizational learning, (i.e., it

Formatted: Font color: Auto

Formatted: Font color: Auto

Formatted: Font color: Auto