

Title

Intellectual capital and public management: a bibliometric analysis

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Abstract

Starting from the premise that public management, in the context from the emergent knowledge society, needs new forms to act and new tools to reach its objectives, this article aims to find evidence of the adoption of the principles of Intellectual Capital under the Public Management, by raising scientific articles about the subjects, aiming to select theoretical referential about intellectual capital and public management, by bibliometric analysis. The processes presented 100 constant articles in the final portfolio, available in the data base *Web of Science, Science Direct and Scopus*. The bibliometric indicators show that the studies were published as from 1969, released by 15 international periodics, written by 164 authors, that used 241 key words related to the constructs of this study. It is believed that the identification of the main references helps the understanding of the foundations of this research field. Besides, this articles provides many inputs that contribute to the comprehension of the subject in international level, and that can be utilised in the development of future works.

Keywords

Intellectual Capital. Public Management. Bibliometric Analysis.

1. Introduction

With the onset of the knowledge society (DRUCKER, 1994), new ways of management arise front to the complexity of this new scenario. Among them, the knowledge management and specifically the intellectual capital management present themselves to solve new problems, typical to intense knowledge companies, with more complex dynamics and realities that the industrial society companies.

In the same way, public management goes through a period of chances and adaptation to new realities. With the adoption of practises of business management as from, mainly, half of the past century, public management finds itself in a moment also of insertion of management practises linked to the knowledge society.

Both knowledge management and intellectual capital management appear as solution to possible problems of management of the matter related to public stuff, such as budgeted acknowledgement, region development and sustainable public policies, within and in an era of intensive knowledge relations and with intangible assets.

In this way emerges a research problem that guides the making of the present article: how to build an initial bibliographic survey to make a research about intellectual capital and public management, seeking to propitiate the necessary conditions to understand and contribute to this subject?

To answer this research question, this study has as objective to show a selection of the theoretical referential about the subjects intellectual capital and public management, by bibliometric analysis.

The reaching of this general objective will be made possible by the following specific objectives: (a) selecting a relevant bibliographic portfolio about the proposed subjects; and, (b) perform a bibliometric analysis of the selected bibliographic portfolio and its references, aiming to identify the periodics, articles, article evolution, authors and key words of outstanding.

This article presents itself in five sections, being the first composed by this introduction. The second presents the theoretical referential of the subjects intellectual capital and public management. The third shows the methodology used in this research. The fourth section presents the obtained results and respective discussions. And, at last, the conclusions and recommendations, as well as the references.

2. Theoretical Referential

2.1 Intellectual Capital

The intellectual capital is understood as intangible asset and is dispersed in the head of people that integrate a company and, yet, in documents generated in their structure, as reports, memos, electronic files and, specially, in their practical experience

(NONAKA E TAKEUCHI, 1997). In this way, Stewart (1998) defines the intellectual capital as group of knowledge and information found in companies, that adds value to the product and/or services, by applying intelligence and not monetary capital, to the enterprise. Still in this context, Brooking (1996) explains that intellectual capital is a combination of intangible assets, result of the changes in the information technology fields, media and communication, that bring intangible benefit to the companies that capacitate their operation.

When related to the aspect of value, Edvinsson and Malone (1998) affirm that the intellectual capital is a non-financial capital that represents the hidden gap between the market value and countable value. Edvinsson and Sullivan (1996) consider intellectual capital as the knowledge that can be converted in value, covering inventions, ideas, general knowledge, projects, computational programmes, processes and publications. Norton and Kaplan (1997) cite that in a made study with different companies, the countable value of tangible assets was not higher than 15% of its market value, the remaining value was attributed to the intangible assets, associated with knowledge, intellectual capital and human capital.

Zack (1999) believes that intellectual capital is formed by the union of tacit knowledge and explicit knowledge. Tacit knowledge is the knowledge of hard verification: it is developed by experience and by actions; it is normally shared through an interactive conversation and includes individual or routine activities, as negotiation with clients, technical problems resolution, public relations, marketing initiative and development of new products. And explicit knowledge, adversatively, is acquired by education and involves knowledge of the facts, as experience and stored information in files, documents, electronic mail, amongst others.

In this way, Stam (2005) attributed a convergence about the intellectual capital nature, being:

- Treatment of intangibles, supplying identity to immaterial or hidden stuff, making them more recognisable or comprehensible.
- Constitutes the main source of creation of value and competitive advantage.
- Supplies structure to the company's resources, allowing that the same communicate, interpret and control the intangibles.
- Supplies a holistic vision of the company, treating both the human aspects and the non-human intangible resources, as organisational processes, structures and systems.
- It is focused on the increment of the performance through intangibles, recognising that these are the most important resources in today's economy.

In Stewart (1998) it has Intellectual Capital as whole of occult values that aggregate value to companies, allowing continuity. Taking into account such concepts, it can be said that Intellectual Capital is a whole of values, being it capital, an asset or a resource, it finds itself occult and tends to aggregate real value to the company. Such

whole is constituted in dimensions, components, corroborating in academic literature from many sources, listed in board 1.

Board 1 – Dimensions/Components of Intellectual Capital

DIMENSIONS/COMPONENTS OF INTELLECUTAL CAPITAL	AUTHORS
- Human Resources - Intellectual Assets	Edvinsson e Sullivan (1996)
- Human Capital - Structural Capital	Edvinsson e Malone (1998)
- Human Capital - Organisational Capital - Relational and Customer Capital	Roos et al. (1997)
- Human Capital - Structural Capital - Customer Capital	Saint-Onge (1996) Bontis (2001) Stewart (1998)
- Human Capital - Structural Capital - Relational Capital	Bontis (1999)
- Employees competence - Internal structure - External structure	Sveiby (1997)
- Human Capital - Structural Capital - Customer Capital - Innovation Capital	Chen, Zhu e Xie (2004)
- Human Capital - Structural Capital (Organisational Capital and Technological Capital) - Relational Capital (Business Capital and Social Capital)	Bueno et al. (2011)

Source: Authors (2012).

There is a consensus of the studies regarding the dimensions/components of the intellectual capital with higher congruency to the following:

- Human Capital: presented as *know-how*, competencies, capacities, abilities and specialisations in human resources of a company, it is one of the critical assets in the group of intellectual capital, since the management of human capital creates and sustains the wealth of a company. Frequently specifies the level of educations and expertise of the employees of a company. Makes reference to the knowledge (explicit or tacit/individual or social) that the people and groups have, as well as its capacity to generate it, that is useful to the strategic end of the company (LYN, 2000; BUENO et al., 2011).
- Structural Capital: includes information systems and values, together with elements of intellectual property, such as patents, copyrights, brands, etc. Involves the company's capability, including management planning, control systems, processes, functional grids, policies, culture. Also is defined as the whole of knowledge and intangible assets derived of action processes, which are left in the company when employees leave them, as data base, among others. Consist in results of intellectual activities n data and knowledge bases (WIIG, 1997; DZINKOWSKI, 1998; BUENO et al., 2011).
- Relational Capital: identified as a separate entity, considers any connexions that the people outside the company have with it, together with consumer allegiance, market share, requests level, etc. Regards connexions of a company with its customers and

suppliers, which also generates value through allegiance, improved markets, speed and quality. Still is defined as a whole of knowledge that is incorporated to the company and to the people that integrate it with a consequence in the derived value of the number and quality of the relations that, continuously, are kept with different agents of the market and with society in general. It is all the human capital and structural capital linked in net with all external relations of the company (LYN, 2000; BUENO et al., 2011).

In Dzinkowski's (1998) point of view that dimensions/components consist in a model of creation of value of the intellectual capital which is composed by three instances that inter-relate themselves.

Bueno, Salmador and Merino (2006), develop a model of intellectual capital from adaptations of the Intellectus model (CIC, 2003) having as objective the measurement and management of knowledge bases in two Spanish public companies, presenting as capital components that denominate public: human, organisational, social, technological and relational.

2.2 Public Management

The public management, originated and today rooted in bureaucratic principles (OLIVEIRA, 2006; MATIAS-PEREIRA, 2010; DENHARDT, 2008, SCHLESINGER, 2008) departing from a vision based in "weberian" principles, from the contribution of pioneer authors of the insertion of concepts of management schools instead of the Patrimonialism model in analogy to the linking of the State's patrimony to the governor – a king, for example -, such as the scientific and the bureaucratic model of the company, in such way "that the theory of public management focuses on the studies of governmental bureaucracy within a very wide social context" (MATIAS-PEREIRA, 2010, p. 8) context this configured as complex (DENHARDT, 2008 and BUENO et al., 2004).

With the evolution of public management motivated by the need of modernisation, mainly with the insertion of principles and ways of business management, appear models as the New Public Management and today experience constant evolutions.

Authors like Bueno (2004), Matias-Pereira (2010), Denhardt and Denhardt (2000), Beuno, Salmador and Merino (2006) and Ramirez (2010) defend, respectively, this evolution of public management, of the adoption of practises of public governance, of public services management and of knowledge management and of intellectual capital. Departing from these authors, it is proposed the synthesis board of three moments of public management, with the proposition of, in this moment, having a "emergent" public management.

Board 2 – Evolution of Public Management

	"Bureaucratic" Public Administration	New Public Management	"Emergent" Public Management
Theoretical presupposes and epistemological fundamentals	Policy Theory and Social Sciences	Economic theories. Positivist view of the world	Many democratic theories. Complex thinking
Dominant rationality and human view	Manager men. Rational-legal	Economic men. Economic rationality	Strategic and in grid rationality
Conception of public	Defined according to	Sum of individual	Dialog and shared

interest	legislation	interests	values
Public server focus	Customer and legislation	Consumer	Citizen
Government role	Single objective conceived and implemented by focused policies	Direct to market forces	Server. Negotiating between citizens and interest groups, looking for value creation
Mechanisms to reach political objectives	Programme management by agencies	Creating and fostering ways by mean of public-private partnerships	Building of coalitions and mutual agreements
Accountability approach	Hierarchical. The managers are responsible for elected leaderships	Targeted to market. The individual interests will result in desired results	Multi-layered. Attendance to law, to interests, to values and policies laws
Management description	Limited	Liberty to attendance of objectives	Precise description needs to be built and be accountable
Motivation of the managers and public employees	Remuneration and benefits	Business spirit and desire of reduction of the State's size	Public Service with value, aiming to contribute to society

Source: Authors (2012).

The “emergent” public management needs differential tools of management, built from its concepts and complexities, being or not, adapted from business models and, considering the moment of transaction of industrial society to the knowledge society, it is believed in the need of management and measurement of knowledge and intellectual capital (BUENO, 2004; OCDE, 2001 and 2008).

3. Methodological Procedures

This sections presents the classification of the research and the methodological procedures used in the construction and analysis of the bibliographic portfolio about intellectual capital and public management.

It is a survey of the available works in referential electronic libraries about the constructs “intellectual capital” and “public management”, on international scope, being classified as essentially bibliographic.

The bibliometric analysis was elected as instrument to be utilised in many knowledge fields, specially to obtain indicators of scientific production (FERREIRA, 2010) and it is adopted the methodological sequence proposed by Ensslin et al. (2010).

The definition of the key words “*intellectual capital*” and “*public management*” were used to select the articles in the electronic data base *Web of Science; Science Direct and Scopus*.

The software *EndNote X6* was used to manage and treat the collected references. The tool *EndNote* is a manager of bibliographic references produced by *Thomson Scientific* that works integrated to the bases. Easing the work of investigation and writing of the scientific work and allows to gather bibliographic references from data

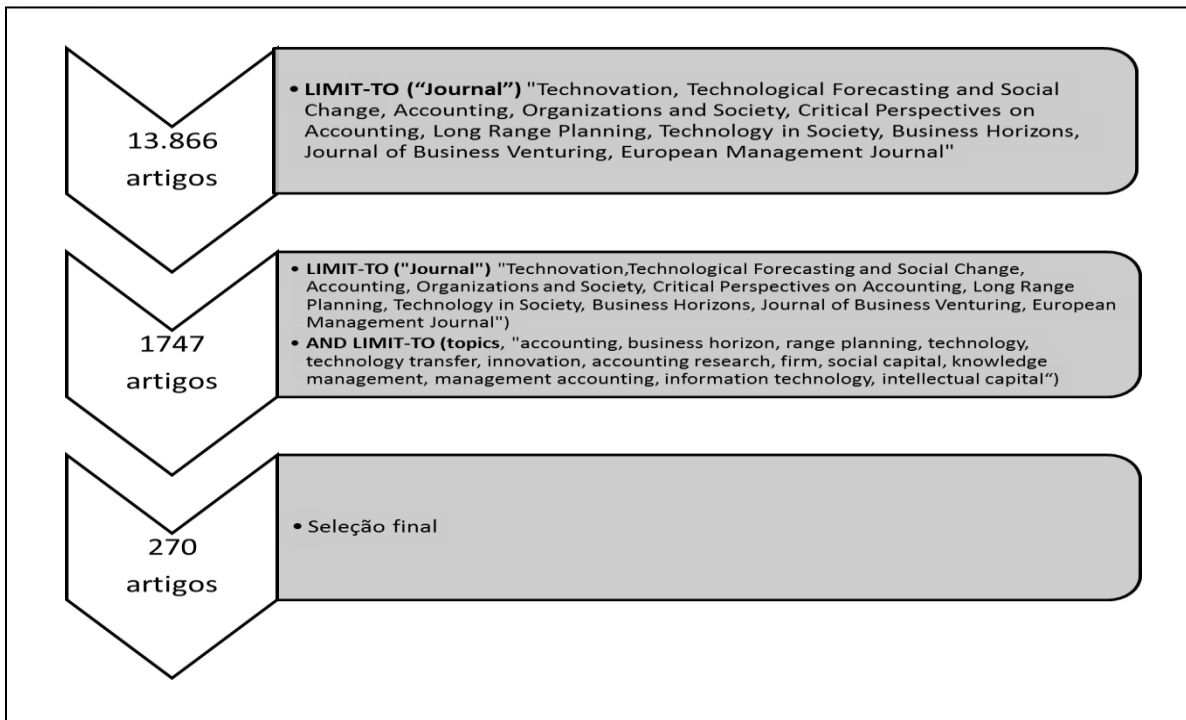
bases, import meta-data and group them in many ways. The second phase of analysis is explicit in results and discussions.

4. Results and Discussions

4.1 Bibliometric Analysis

The selection of articles took part in November of 2012 in the data bases of *Web of Science*, *Science Direct* and *Scopus*, using as criteria to search terms “*intellectual capital*” and “*public management*” in key words, title and abstract of the articles. There was no temporal cut, in other words, all selected articles were analysed, obtaining 71 articles in the *Web of Science* data base, 10 articles in the *Scopus* base and 13.866 articles in the *Science Direct*.

The selection of articles in the *Science Direct* base occurred according to filters aligned to the social sciences field, once that both themes make part in such field, according to image 1, reducing it in 270, totalising in the sum of all bases in 351 articles.


 Image 1: Filtering of articles of the *Science Direct* base

 Source: <http://www.sciencedirect.com.ez46.periodicos.capes.gov.br/>

From the total of 351 articles, four were duplicated, resulting in a final portfolio of 347 articles for analysis. In this relation, 139 were aligned with the construct, which 100 were available. From the availability of the data base, the evolution of articles, relevance of studies, authors, key words and highlighted periodics were analysed.

Regarding evolution, it was found that the first article related to the subject was written in 1969 by Binning, K. G. H., "*The uncertainties of planning major research and development*" published in *Long Range Planning* journal. It was found yet the biggest concentration of publications took part in 2005, 2006 and 2008 with seven publications each year, and, 2009 and 2010, with six and five publications, respectively, as follows in image 2.



Image 2 – Amount of published articles per year

Source: Research data (2012).

Regarding relevance of studies, Ferreira (2010) argues that among the fields of study of bibliometry, the analysis of citations is considered the most relevant due to contribution that can be made in identifying and describing the patterns in production of scientific knowledge (ARAÚJO, 2006). In this way, were identified the studies with the higher number of citations, according to board 3.

Board 3 – Articles with higher number of citations about the subjects intellectual capital and public management

Most relevant articles	Citations
The role of social and human capital among nascent entrepreneurs	1381
Developing intellectual capital at Skandia	827
Developing a model for managing intellectual capital	652
Accounting and environmentalism: An exploration of the challenge of gently accounting for accountability, transparency and sustainability	419
Mapping management accounting: graphics and guidelines for theory-consistent empirical research	349
The value of corporate accounting reports: Arguments for a political economy of accounting	342
Intellectual capital and the ‘capable firm’: narrating, visualising and numbering for managing knowledge	336
National systems of innovation: in search of a workable concept	276
Alternative management accounting research—whence and whither	264
The effects of business–university alliances on innovative output and financial performance: a study of publicly traded biotechnology companies	252
University start-up formation and technology licensing with firms that go public: a resource-based view of academic entrepreneurship	237
The role for empirical research in management accounting	236
On the interrelations between accounting and the state	202
Accounting as a legitimating institution	182
Accounting, professions and regulation: Locating the sites of professionalization	177
The “real” cultural significance of accounts	166
An empirical investigation of annual reporting trends of intellectual capital in Sri Lanka	159
The most influential journals in academic accounting	133
Barriers to innovation for SMEs in a small less developed country (Cyprus)	127
Towards an organizational perspective for the study of accounting and information systems	121
The stakeholder corporation: A business philosophy for the information age	118
Leveraging knowledge, learning, and innovation in forming strategic government–university–industry (GUI) R&D partnerships in the US, Germany, and France	113
The rhetoric and rationality of accounting research	107
Accounts of change: 30 years of historical accounting research	104
Competing in the new economy: The effect of intellectual capital on corporate entrepreneurship in high-technology new ventures	100

Source: Authors (2012).

Regarding the periodicals, Ferreira (2010) argues that they represent the mean of spreading of knowledge that has credibility and the spreading less time-taking in comparison to a book. Hence, it transpires a way of searching by part of the scientists in the realising of results in its researches, through magazines.

In this study, were found 15 periodicals presented on image 3. The highlighted periodic for the subjects intellectual capital and public management is *Accounting, Organizations and Society*, targeted towards all aspects of the relation between accountability and human behaviour, organisational, structures and processes, and of the social change and political environment of the company. Its exclusive aim covers subjects as: the social role of social accounting audit, accountability, social and accounting of scarce resources, the supplying of accountable information to workers and syndicates and in development of participative information systems; innovations that influence the processes of accountability and of social and political aspects of accountancy normalisation; among others.

The subjects intellectual capital, its elements (human capital, relational capital, structural capital and social capital) and public management are approached in the periodic in many instances of discussions, as in the studies “*Social capital and management control systems: A study of a non-government organization*” and, “*Intellectual capital and the ‘capable firm’: narrating, visualising and numbering for managing knowledge*”.

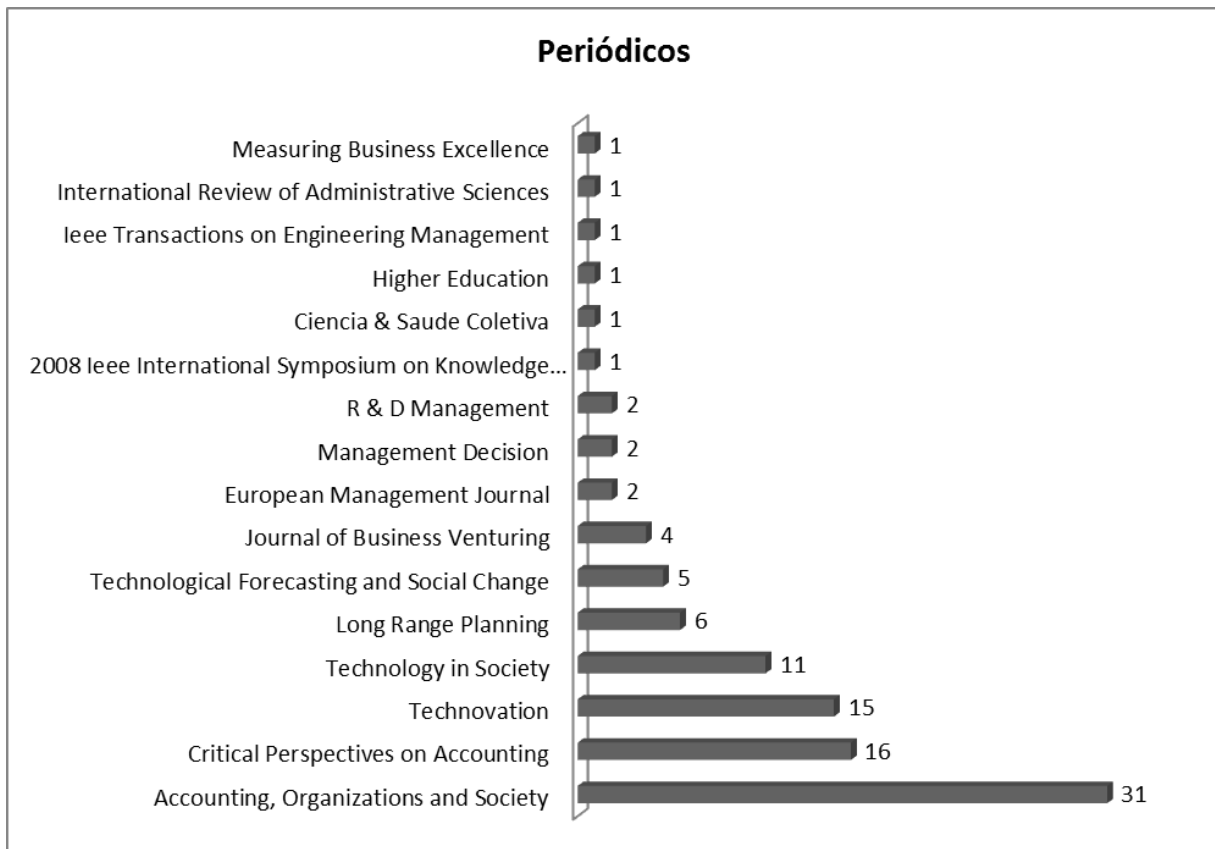


Image 3: Periodicals and conferences with a higher amount of studies about intellectual capital and public management

Source: Research data (2012).

It is believed that the big number of studies aimed to *accounting* in this research, are referents to the need of was called in Board 3 of emergent public management, with the need of counting and measurement of the result values of the management as well as the delivered public service.

5. Final Considerations

In this paper, the bibliometric method was applied to map studies about intellectual capital and public management. It were located 13.947 published articles about the subjects in the electronic data bases from *Web of Science*, *Scopus* and *Science Direct* between 1969 and 2012. These works were released by 15 international periodics, written by 164 authors that made use of 241 key words related to the constructs of this study. In this way, it contributes to trace a general map of the research field in this theme.

The bibliometric analysis developed in this paper allows the observation of the development of researches on international scope and of the future tendencies of growth in the number of scientific articles.

Notwithstanding the relevance of the articles for future studies with descriptive analysis from this mapping, it is suggested including for analysis, the works of Chu et al. (2006) "*Intellectual capital: An empirical study of ITRF*"; Chenhall, Hall and Smith (2010) "*Social capital and management control systems: A study of a non-government organization*"; Melián-González, Batista-Canino and Sánchez-Medina (2010) "*Identifying and assessing valuable resources and core capabilities in public organizations*"; and, Dalkir et al. (2007) "*An intellectual capital evaluation approach in a government organization*", for being specific works about intellectual capital in public management scope, with 33, 14, three and no citations, respectively.

Conclusively, this paper points many opportunities of research contributes to the comprehensions of the bibliographic board in studies about intellectual capital and public management on international level. It is recommended that future bibliometric studies about this field of research consider other data bases (of different parts of the world). It is also suggested the descriptive analysis of the portfolio obtained in obtained studies, in a mean to build knowledge about the exposed theme, as well as point possible gaps and opportunities of empirical researches.

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