



International Journal of Learning and Intellectual Capital

ISSN online: 1479-4861 - ISSN print: 1479-4853

<https://www.inderscience.com/ijlic>

Preface: Dialogue on knowledge management, intellectual capital disclosure and sustainability

Patricia Ordóñez de Pablos

Article History:

Received:

Accepted:

Published online: 16 November 2023

Preface: Dialogue on knowledge management, intellectual capital disclosure and sustainability

Patricia Ordóñez de Pablos

Department of Business Administration,
Faculty of Economics and Business,
The University of Oviedo,
Avda del Cristo, s/n, 33.071 Oviedo – Asturias, Spain
Email: patriop@uniovi.es

1 Introduction

In the digital age, governments and companies need to work collaboratively to succeed in the twin green and digital transition. Harnessing the full potential of digital technology and infrastructures is important but nurturing, deploying and measuring knowledge-based resources too. It is crucial to foster dialogue on how companies can manage and measure intellectual capital to boost competitiveness, green growth, resilience and prosperity not only in the short-term but also in the long-term too (Abbas et al., 2022; Ali et al., 2021; Anik and Sulisty, 2021; Dong et al., 2023; European Commission, 2023; Lytras and Ordóñez de Pablos, 2008; Ordóñez de Pablos, 2004; Rehman et al., 2022; Xi et al., 2023).

It is vital to promote scientific research and dialogue (among main stakeholders) on the pivotal role of the fields of knowledge management and intellectual capital to successfully support the green and digital transition.

2 Contents of the issue

The last issue of *International Journal of Learning and Intellectual Capital* presents a collection of five papers that explore some crucial topics for competitiveness in the digital era: knowledge capability and knowledge management, disclosure of intellectual capital, careers, talent and turnover and sustainability. The paper provides discussion on these topics, with a focus in China, Indonesia and China, as well analysis of international companies operating in different industries.

The paper titled ‘New knowledge creation and loss during COVID-19: sustainable knowledge management’s perspective’ by Muhammad Anshari, Mahani Hamdan, Norainie Ahmad, Emil Ali and Hamizah Haidi observes that

“Knowledge management is widely acknowledged as key to achieving competitive advantages and technological advancement in times of crisis. While a few studies have shown that COVID-19 affects the amount of knowledge loss, it also opens opportunities for new knowledge to be created and shared. This study investigated the effect that COVID-19 has on the loss of knowledge during a pandemic and the role of digital transformation has in the creation of new knowledge, which is essential as a reference for constructing a

sustainable knowledge management system in times of crisis. A systematic methodological framework and bibliographic analysis on knowledge management and COVID-19 were employed from peer-reviewed journal papers published between 2019 and 2022 to highlight research trends and future directions. Results showed that knowledge creation and knowledge loss during pandemic have not been adequately studied, and the SECI model illustrated that knowledge creation can prevent and minimise knowledge loss. Effective governance, technology and digital transformation with the presence of social accountability and environmental sustainability are vital for producing innovative solutions from multiple perspectives sustainable knowledge management. Future research is needed to better assess how developing countries particularly manage knowledge creation, knowledge loss and digital transformation in times of crisis.”

The paper titled ‘Revalidation of Super’s career stage model with respect to service industry’ by Amita Chourasiya, Akanksha Bhardwaj, Abhineet Saxena and Amit Jain states

“The emerging transition in employees’ career perspectives and related preferences has put up many challenges to organisations to retain and sustain their workforce. The social revolution has changed individuals’ perception of the standard of living to quality of living where career plays a decisive factor in leading a successful life. Career need analysis is crucial from both employer and employee’s perspectives to ensure incessant growth and stability at the same time. Though, various career stage models were explored in the previous studies, considering their impact on different job-related factors. This paper typically focuses on analysing the shifting career needs from one career stage to another career stage of an employee in the service industry, taking super’s career stage model as the base model for different career stages and their needs. Primary data was collected through a structured questionnaire from 487 respondents. The overall nature of the study is descriptive which is mainly based on an ex-post facto approach. The findings suggest a significant change in employees’ needs among different career stages in today’s scenario.”

The paper titled ‘The path analysis of the fair regulation-staff turnover in high-star hotels: empirical evidence from Shandong, China’ by Yanan Li and Muhammad Shahid Khan proposes that

“A high turnover rate is one of the salient features of the hotel industry and one of the most significant challenges. The fairness that employees feel in the work process is an important part of their motivation to create performance, especially in the hotel industry with strong interaction and service. The purpose of this study is to explore the process of fair regulation affecting staff turnover in high-star hotels. The method applied is path analysis: the first step is to publish the questionnaire on questionnaire star and put forward hypotheses, and the second step is to verify the hypothesis on SPSSUP online software. The questionnaire design is divided into four parts and 17 questions according to the logic of ‘precondition – problems – measures – effects’. The results are as follows: first, the lower the degree of fair regulation, the stronger tendency to change careers. Second, the stronger the tendency to change careers, the faster the action. Third, self-improvement management with organisational support can reduce the tendency or action to change careers. Fourth, self-improvement management with organisational support can reduce the turnover rate due to unfair regulation. The findings are as follows: The employees who left were disappointed with the hotel, but they still have hope for it. Perhaps artificial intelligence (AI) under organisational support can strengthen the institutional fairness of high-star hotels, which may change the future of human resource management.”

The paper titled “The new challenge of integrated reporting: has it really improved corporate disclosure on intellectual capital?” by Valentina Minutiello, Patrizia Tettamanzi, Lucrezia Songini and Fabrizio Fratini analyses

“The quality of intellectual capital disclosure (ICD) within Integrated Reporting (IR). IR represents the most recent reporting tool that should improve companies’ ICD. Therefore, in order to verify the IR effectiveness, it is necessary to focus on the issue of disclosure quality, since simply increasing the disclosure quantity does not ensure a concrete improvement of corporate reporting practices. Some previous studies considered the ICD within the IR but most of them focused mainly on how to measure ICD or its determinants and not on the quality of the disclosure on IC. They used mainly a cross-sectional approach, while we performed a longitudinal analysis with the aim of addressing if a significant IC quality improvement occurred over an eight-year timeframe. We analysed 424 integrated reports, issued by 53 international companies operating in different industries over eight years (2013–2020). A manual content analysis was performed to assess the ICD quality. Findings reveal that the average level of ICD quality is low, for IC considered as a whole and for each of its three categories, while the IC category described most is that of relational capital. The quality of ICD increases over time. Investors and stakeholders need to know more about the quality of companies’ reports about intellectual capital to guide their decision-making process. The study supports proprietary cost theory as it highlights a limited quality of ICD in IR even if with an improving trend over time.”

Finally, the last paper of issue 6, titled ‘Knowledge transfer capability: born or built?’ by Tri Wikaningrum, Siti Aisyah Suciningtias and Nurhidayati Nurhidayati discusses that

“Knowledge as a capability has implications from a knowledge management perspective that focuses on developing core competencies. Capability of knowledge transfer can be improved through competency-enhancing human resource management (HRM) practices. Based on the research gaps and theoretical background, we propose a model to test the relationship between HRM practices and human capital as the mediating variable. The sample population includes the employees of Islamic BPR in Central Java, Indonesia. The analysis was conducted using SEM. The results show that competency-enhancing HRM practices and human capital significantly increase knowledge transfer capability. Therefore, organisations need to implement more specific HRM practices while recruiting talent and retaining and developing their competencies. This helps avoid obsolescence of individual knowledge and increases the stock of organisational knowledge through knowledge transfer capability. This study provides insights related to the knowledge management literature by providing an interaction model between organisational policies and individual competencies in service companies.”

Acknowledgements

Finally, I would like to thank Inderscience staff (especially Alexandra Starkie) for the continuous support in the development of this journal. Additionally, I can not forget the role of our outstanding pool of editorial board members and reviewers from around the world. Thank you very much for your collaboration with *International Journal of Learning and Intellectual Capital* in 2023.

References

- Abbas, Y., Martinetti, A., Rajabalinejad, M., Schuberth, F. and van Dongen, L.A.M. (2022) 'Facilitating digital collaboration through knowledge management: a case study', *Knowledge Management Research & Practice*, Vol. 20, No. 6, pp.1–17.
- Ali, W., Wen, J., Hussain, H., Khan, N.A., Younas, M.W. and Jamil, I. (2021) 'Does green intellectual capital matter for green innovation adoption? Evidence from the manufacturing SMEs of Pakistan', *Journal of Intellectual Capital*, Vol. 22, No. 5, pp.868–888.
- Anik, S. and Sulisty, H. (2021) 'The role of green intellectual capital and green innovation on competitive advantage of SMEs', *International Journal of Learning and Intellectual Capital*, Vol. 18, No. 1, pp.28–44.
- Dong, T., Yin, S. and Zhang, N. (2023) 'The interaction mechanism and dynamic evolution of digital green innovation in the integrated green building supply chain', *Systems*, Vol. 11, No. 3, p.122.
- European Commission (2023) *EU competitiveness beyond 2030: looking ahead at the Occasion of the 30th Anniversary of the Single Market* [online] https://ec.europa.eu/commission/presscorner/detail/en/ip_23_1668 (accessed 17 July 2023).
- Lytras, M.D. and Ordóñez de Pablos, P. (2008) 'The role of a 'make' or internal human resource management system in Spanish manufacturing companies: empirical evidence', *Human Factors and Ergonomics in Manufacturing*, Vol. 18, No. 4, pp.464–479.
- Ordóñez de Pablos, P. (2004) 'The nurture of knowledge-based resources through the design of an architecture of human resource management systems: implications for strategic management', *International Journal of Technology Management*, Special Issue, Vol. 27, Nos. 6/7, pp.533–543.
- Rehman, S.U., Bresciani, S., Ashfaq, K. and Alam, G.M. (2022) 'Intellectual capital, knowledge management and competitive advantage: a resource orchestration perspective', *Journal of Knowledge Management*, Vol. 26, No. 7, pp.1705–1731.
- Xi, M., Fang, W. and Feng, T. (2023) 'Green intellectual capital and green supply chain integration: the mediating role of supply chain transformational leadership', *Journal of Intellectual Capital*, Vol. 24, No. 4, pp.877–899.