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Patricia Ordóñez de Pablos

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Patricia Ordóñez de Pablos

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

1 Introduction

The Research and Innovation Strategy (2020–2024) of the European Commission (2024) highlights the importance of research and innovation to achieve six broad political goals: environment and climate, our digital future, jobs and economy, protecting our citizens and our values, Europe in the world and democracy and rights.

Responding to global challenges in the coming years requires companies, governments and societies to build and nurture strategic intellectual capital (human capital, relational capital and structural capital). Knowledge-based resources of companies and nations will accelerate the digital and green transition and support the achievement of the Sustainable Development Goals (SDGs). In the twin transition, it is crucial that employees, students and citizens develop new sets of skills, like advanced digital skills, blue skills and green skills. Additionally, innovations in the fields of knowledge management and organisational learning can contribute to a more sustainable future too (Almunawar and Anshari, 2021; Anshari and Almunawar, 2022; Anshari et al., 2023; Khan et al., 2023; Nisar et al., 2021; Ordóñez de Pablos, 2004; Shehzad et al., 2023; Soomro and Soomro, 2024; Zhang et al., 2015).

We hope this issue of *International Journal of Learning and Intellectual Capital* boosts dialogue to create more inclusive companies and societies in the digital age and build a better future for all of us.

2 Contents of the issue

The fourth issue of 2024 presents a collection of five papers that provides analysis on technological innovation capability, human resource management, gender discrimination and intellectual capital disclosure, among other topics. This issue explores key issues for competitiveness in the digital economy and discusses insights and evidence from Indonesia, Iran and Pakistan.

The first paper titled ‘The impact of entrepreneurial orientation and human capital on firm performance: the mediating role of technological innovation capability’ (by Seyed Mohammad Javad Razavi, Mahdi Talebpour and Haywantee Ramkissoon) states that:

“Focusing on the theories of innovation, this study investigated a model of human capital (HC) and entrepreneurial orientation (EO) as the drivers of technological innovation capability (TIC), and assessed the influence of TIC on firm performance (FP) in Iranian sports manufacturing firms. The theoretical model of the research was used to evaluate the data collected from 546 employees from 77 medium and large manufacturing firms in Iran. This study finds that HC and EO had a positive influence on the TIC of Iranian sports manufacturing firms. In addition, EO, HC, and TIC activities significantly influenced the performance of these firms. Furthermore, TIC didn’t mediate between EO and firm performance while the impact of HC on FP is found to be moderated by TIC. Considering the ongoing development of the proposed theories in entrepreneurship, innovation capability, and firm performance, the findings of this study offered a combination of structural equation modelling (SEM) and data envelopment analysis (DEA) approaches and had important implications for industrial authorities in developing successful and sustainable sectors of manufacturing firms.”

The second paper titled ‘Information content disclosure of VAIC: influence on firm value through firm performance and leverage’ (by Harmono and Ika Insiyroh) presents a study that explores:

“The information content disclosure of VAIC influence on firm value through firm performance, and leverage, to obtain a robust integrated model that can reveal the information content of intellectual capital. The research population is 709 companies listed on the Indonesian Capital Market. Using purposive sampling, 159 manufacturing companies were identified from 2017 to 2019, with N = 507 observations, by using path analysis and panel regressions. The research finding is a robust integrated model in which capital employee efficiency (CEE) and human capital efficiency (HCE) affect firm value when using (Tobin’s Q) fully mediated through firm performance (ROI) and leverage (DER). The results obtained highlight the importance of the integrated model that places firm performance (ROI) and leverage as an intervening variable between the information content of VAIC and its effect on firm value, become a model for disclosing the information content of multidimensional intellectual capital.”

Next paper titled ‘HR policy for women intellectual capital and gender discrimination: role of social culture in workplace’ (by Ghulam Muhammad, Abu Bakar A. Hamid, Noor Inayah Ya’akub and Rizwana Rasheed) investigates:

“The moderating role of social culture in workplace in the relationship of HR policies (promotion and salary) for women intellectual capital and gender discrimination in Pakistan. Questionnaire was used to collect data from 120 respondents who are working in textile industry in Karachi, Pakistan. The quota sampling technique was used to collect the data from respondents. Smart PLS v 3.2.8 was used as a statistical tool for testing the hypotheses. The results show that proper HR Policies regarding promotions and salary have significant effect on gender discriminations, but social culture does not have any impact on gender discrimination in textile industry of Pakistan. While social culture in the workplace does not play any moderating role between HR policies and gender discrimination. The paper added new contribution by checking the moderating role of social culture in textile industry of Pakistan.”

The fourth paper titled ‘Accounting for intangible assets: a systematic review’ (by Egi Arvian Firmansyah, Umar Habibu Umar and Sulaiman Musa) provides

“A systematic literature review (SLR) of the intangible asset literature, analysing 61 papers from the Scopus database from 1990 to 2023. The findings reveal a relatively low trend in publications on intangible assets, with some years having no publications and a peak of five in others. Most of these studies were published in peer-reviewed journals, employed qualitative methods, and were conducted in developed countries. This study identifies five main themes in intangible asset research, with recognition and measurement being the most frequently examined topic. This study is unique in its synthesis of existing literature on intangible asset accounting, and to the authors’ knowledge, no previous research has undertaken a similar comprehensive review.”

Finally, the last paper of the issue, titled ‘Past and future for intellectual capital disclosure’ (by José Vale, Cátia Nogueira, Rui Bertuzi and Rui Silva) offers:

“A systematic literature review on intellectual capital disclosure (ICD). 143 articles published in the *Journal of Intellectual Capital* and *International Journal of Learning and Intellectual Capital*, from their inception to 2022 were assessed. The results show that nine main themes can be distinguished in ICD research: ICD practices; ICD nature, extent and quality; ICD guidelines or models; stakeholders’ perceptions; reflections on Content Analysis as a methodological instrument; the relationship between initial public offerings and ICD; ICD in universities; ICD through integrated reports. It was also found that the most adopted theories were agency, stakeholders, legitimacy, and signalling theories, and that both qualitative and quantitative methodologies have been used. Finally, further research on ICD is provided: the use of non-content analysis research methods, the adoption of alternative means of disclosure, models and guidelines, the need to increase longitudinal research or the importance of analysing new trends on ICD.”

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