

Editorial for the Special Issue (Volume 16 Issue 2) on Knowledge Management and Intellectual Capital Measurement Practices in Organizations. What, how and why?

This Special Issue is dedicated to Knowledge Management (KM) and Intellectual Capital (IC) Measurement Practices in Organizations. The measuring and reporting of KM practices and IC have been at the core of scholarly debate for decades. Systematic research flourished at the beginning of the nineties following the ideal of improving company performance and competitive advantage through the measurement, management, and reporting of IC (Edvinsson and Malone, 1997; Stewart, 1997; Sveiby, 1997). However, despite the great interest shown in theory, the benefits attributed to measuring and reporting IC and knowledge are not fully recognized in practice, thus leading to a call for more rigorous and performative research (Mouritsen, 2006; Dumay, 2012; Guthrie et al., 2012). Adopting a performative approach helps bridge the gap between theory and practice by studying the management of IC and knowledge “in action”, inside organizations, to understand how knowledge resources such as people, processes and relationships are actually mobilized (Mouritsen et al., 2001a and 2001b; Mouritsen and Larsen, 2005) and thus better to understand how these resources interact in order to create value (Cuganesan, 2005).

Responding to this situation, the aim of this Special Issue is to contribute to bridging the gap between theory and practice. To achieve this aim, the two guest editors invited submissions from both academics and practitioners, as well as jointly written ones, to address these concerns. Submissions that featured case-based research on KM and IC in practice were specifically encouraged. The guest editors also encouraged submissions adopting different theoretical lenses to research methods for managing, measuring and reporting KM and IC and the gap between theory and praxis.

Eight papers form the basis of the special issue; the authors of these papers are located in different countries such as Denmark, Finland, Germany, Norway, Turkey, UK, and the USA, and applied different lenses and methods to study their respective topics.

The article presented by Bjarne Christensen, entitled “The Process of Creating Value with Intellectual Capital Practice as an Intangible Asset in Communities of Practice in the SME: an Empirical Case Study”, explores how IC is practiced and how it is related to value in the context of a small and medium-sized enterprise (SME). His findings suggest that a small firm can create value by integrating intangible knowing about end consumers in the practice of producing tangible outputs.

While Darin Freeburg in his paper “Identifying Layers of Intellectual Capital by Analyzing Unique Contexts” aimed at validating the traditional classifications of IC. Moreover, the author was interested in introducing contextual elements that could possibly add to what is known about IC. He also discovered further nuances in IC liabilities. Victoria Konovalenko Sletli, Anatoli Bourmistrov and Kjell Grønhaug offer, in their contribution “Constructing Accountability for Intellectual Capital in Accountability Settings: Coupling of Spaces and Logics”, a framework of accountability spaces and logics which can may act as an alternative for companies that have not adopted IC reporting, but would like to provide stakeholders with information concerning IC. By focusing on SMEs from the UK and Thailand, Chayarak Thanee Tikakul and Avril Thomson, in their paper “International Lessons in Knowledge Management: A Study of Western & Eastern Manufacturing SMEs”, were interested in gaining a better understanding of current international Knowledge Management practices of these companies and how these might be influenced by culture and nationality. By highlighting the similarities and differences the authors provide some potential for learning and improvement with regard to SME KM practices. The authors Tugberk Kaya and Burak Erkut assessed in their paper: The Tacit Knowledge Capacity of Lecturers: a Cross-Country Comparison, the Tacit Knowledge Capacity (TKC) of faculty members in Germany and North Cyprus. Additionally, they determined the role of cultural context and its influence on the TKC of the profession of academic work. Based on the findings, the authors recommend universities to invest in social media platforms to increase the tacit knowledge accumulation of lecturers. Milla Ratia in her article, entitled “Intellectual Capital and BI-tools in Private Healthcare Value Creation”, examined the role of IC dimensions, and more specifically, structural (data) and human capital (competences), as well as utilisation of BI tools in

data-driven value creation in the private healthcare sector in Finland. The paper underlines the importance of different data source utilisations, especially combining internal and external data sources, along with their potential to create value.

Sahar Ghrab, Ines Saad, Gilles Kassel, and Faiez Gargouri, in their study which takes place in a healthcare organization, show how the construction and use of a specific tool of Knowledge Management, a Know-How, and Knowing-That cartography, can be used to reach several objectives: knowledge identification, sharing, representation, and visualization. The authors highlight that this favours the effective delivery of healthcare services, improves communication between healthcare professionals and guides healthcare professionals to take the suitable decision.

Burcu Balaban-Ökten and Selin Gundes, in turn, investigate the implementation of knowledge management (KM) approaches in the construction sector. The paper analyses KM needs and challenges using data from semi-structured interviews of twenty-eight micro, small and medium Architecture, Engineering and Construction firms (AEC). Findings show that the problems of converting tacit into explicit knowledge increase when passing from small to medium companies, while micro companies do not experience particular problems with tacit knowledge considering that the owner usually has complete control over the business. The paper has also a prescriptive aim since it offers recommendations which vary according to the firm size (and related knowledge problems).

This Special Issue shows that far from being a static area of research, the IC and KM discourse still show a very dynamic research parabola which spans different sectors, from industrial to service ones; different company dimensions, from micro to big; different dimensions, human, relational and structural. The eight papers also permit the identification of some areas still open to research and which deserve attention: IC liabilities, accountability spaces alternative to IC reporting; the influence of culture and nationality on KM and IC practices; and the influence of company size on the KM and IC problems a company has to confront. Finally, this Special Issue also demonstrates how practice-based research and qualitative methods help bridge the gap between theory and practice by offering very rich data which permit the gaining of insights into the dynamics of IC and KM in companies, and highlight aspects, problems and formulate recommendations which may enrich not only our knowledge but also the management of IC and knowledge.

The guest editors hope that this special issue will encourage and motivate researchers and practitioners alike to approach the opportunities ahead for further developing an exciting and relevant topic.

Acknowledgements

The guest editors would like to acknowledge the contributions of all the authors. Additionally, they would like to mention particularly the effort, contributions, and discussion provided by the reviewers, who made great efforts in making this special issue possible. The guest editors would also like to give our special thanks to Meryl Toomey, Journal Administrator at ACPIL, for her support during the entire process.

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September 2018