

INTELLECTUAL CAPITAL AND FIRM PERFORMANCE: A BIBLIOMETRIC REVIEW

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ABSTRACT

This study presents a comprehensive bibliometric examination of intellectual capital research to map its intellectual structure, prevailing themes, and developmental trajectory over 2000–2023. Drawing on records indexed in major citation databases, we combine performance analysis with co-citation, keyword co-occurrence, and bibliographic coupling to (i) identify seminal works, influential authors, outlets, and countries; (ii) delineate thematic clusters and their linkages; and (iii) track the evolution of topics over time. Results show the field is dominated by survey-based and empirical quantitative designs, with a relative underuse of qualitative, mixed-method, and simulation-based approaches. Methodological breadth therefore remains an opportunity for future work seeking to strengthen causal inference, contextual explanation, and theory elaboration. Network and geographic analyses indicate that contributions are concentrated in Europe and Asia, particularly in higher-income economies while Africa and South America remain comparatively underrepresented. This uneven distribution constrains external validity and limits insights into institutional and market conditions typical of developing and emerging contexts. The intellectual map reveals three enduring clusters. The first consolidates foundational theories and measurement perspectives, spanning resource- and knowledge-based views and the development of intellectual capital identification, classification, and valuation models. The second centers on empirical applications that link intellectual capital components to performance measurement such as profitability, productivity, market value, and efficiency, frequently at the firm level and across sectors. The third reflects emerging perspectives that connect intellectual capital to innovation capability, digital transformation, governance quality, and compliance or sustainability agendas. Temporal profiling shows a shift from early conceptualization and measurement to operationalization and evaluation, followed by broadening into innovation- and governance-oriented inquiries and cross-disciplinary integration (accounting, management, finance, and information systems). Institutional co-authorship and co-citation networks highlight agenda-setting roles of a small set of authors, journals, and universities, which act as hubs for knowledge diffusion. Integrating evidence across techniques, the review offers a roadmap: extend intellectual capital inquiry to neglected regions and sectors; adopt richer designs (longitudinal, experimental or quasi-experimental, qualitative, and mixed-method); leverage simulation and computational modeling where appropriate; examine multilevel and cross-country mechanisms; and pursue open, reproducible bibliometric workflows. Together, these directions advance understanding of how intellectual capital enables organizational success and value creation and provide actionable guidance for scholars seeking more diverse methods, broader geographic coverage, and deeper interdisciplinary collaboration.

Key words: Intellectual Capital, Bibliometric Analysis, Firm Performance

INTRODUCTION

Intellectual capital has become a critical driver of organizational success in the knowledge economy, encompassing human, structural, and relational resources that create and sustain competitive advantage^{1,2}. Despite its growing importance, the conceptualization and measurement of intellectual capital remain complex, with significant variation across industries, regions, and organizational contexts. Moreover, while a considerable body of literature explores the theoretical underpinnings of intellectual capital, there is a pressing need for empirical studies that ad-

dress its application in diverse settings, particularly in emerging economies^{3,4}.

Recent studies have increasingly emphasized the evolving role of intellectual capital in response to contemporary challenges such as digitalization, innovation, and sustainability. For instance, Smriti and Das⁵ and Nawaz and Haniffa⁶ explore the strategic use of intellectual capital in emerging markets, highlighting its influence on firm adaptability and resilience. Similarly, Xu and Li⁷ and Soewarno and Tjahjadi⁸ demonstrate how intellectual capital contributes to performance differentiation between high-

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tech and non-high-tech firms and among banking institutions in dynamic economic environments. These more recent contributions reflect a growing shift in the literature from traditional valuation models toward context-specific, strategic applications of intellectual capital. By incorporating these contemporary perspectives, the present study captures both the foundational and emerging dimensions of intellectual capital research.

This study examines how intellectual capital relates to firm performance within a changing landscape that features digital transformation and sustainability priorities. Prior work has focused on developed economies, leaving a gap in developing regions where the strategic value of human capital, structural capital, and relational capital is rising. The research aims to measure, apply, and assess the strategic impact of intellectual capital, while identifying regional and sectoral differences and emerging links with digital transformation and sustainability. A mixed methods design combines bibliometric and bibliographic coupling analyses with empirical case studies to map themes, influential works, and trends and to test practical applications across contexts. By integrating qualitative and quantitative evidence, the study bridges theory and practice and offers guidance for organizations and policy makers seeking to use intellectual capital for competitiveness, innovation, and resilient growth.

The contributions of this research are multifaceted. Theoretically, it advances the understanding of intellectual capital's role in organizational success by synthesizing existing knowledge and identifying emerging trends. Empirically, it provides actionable insights for practitioners and policymakers, highlighting best practices and strategic priorities for leveraging intellectual capital. The study also contributes to methodological advancements by integrating bibliometric techniques with empirical case studies, offering a replicable framework for future research in the field. The structure of this paper is organized as follows: (i) introduction, (ii) methodologies, (iii) bibliometric analysis, and (iv) disucssion and future research.

METHODOLOGIES

Data Processing

Applied to intellectual capital and firm performance, this protocol maps core theories, emerging topics, and underexplored areas while ensuring rigor and replicability. In this study, data were collected from Scopus using targeted keyword combinations (e.g., “intellectual capital,” “intellectual capital AND financial

performance,” “human capital AND financial performance”), yielding an initial pool of 5,527 journal articles for subsequent screening and synthesis. hows that the standalone keyword“intellectual capital” yields the largest share of studies (4,666 articles), underscoring broad scholarly interest in the general IC construct, while the more targeted queries “intellectual capital AND financial performance” (464 articles) and “human capital AND financial performance” (397 articles) capture focused streams linking intellectual capital, particularly its human capital component to financial outcomes. From an initial pool of 5,527 Scopus records, rigorous preprocessing removed duplicates, invalid, and erroneous entries (1,635 items), resulting in a refined corpus of 3,892 journal articles that is both cleaner and more reliable for in-depth bibliometric analysis of intellectual capital and firm performance.

Table 1: The number of journal articles from the initial search

Search keywords	No. of papers
intellectual capital	4.666
intellectual capital AND financial performance	464
human capital AND financial performance	397
Initial dataset	5.527
Removed	1.635
Total remained	3.892

Source: by author

Furthermore, figure 1 illustrates the PRISMA [Preferred Reporting Items for Systematic Reviews and Meta-Analyses] flowchart, which outlines the process of identifying, screening, assessing eligibility, and including studies in a systematic literature review. The flowchart begins with the identification stage, where research is retrieved from the Scopus database. After removing duplicates, a total of 3,892 articles were retained for screening. At this stage, 2,362 articles were excluded based on relevance, leaving 1,529 articles for full-text eligibility assessment. This step ensures that only studies meeting the inclusion criteria progress to the next stage.

In the eligibility stage, the full-text review resulted in the exclusion of 1,062 articles that did not meet the eligibility criteria, leading to the final inclusion of 467 studies for analysis. This systematic filtering process ensures the reliability and comprehensiveness of

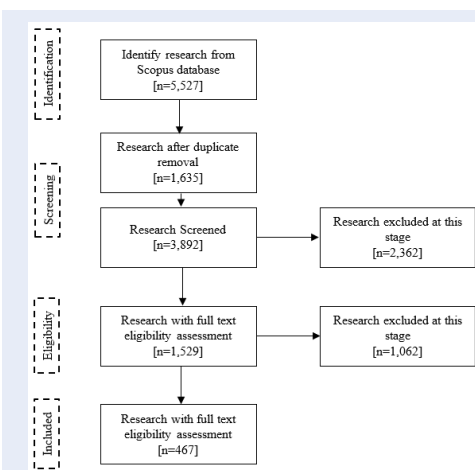


Figure 1: The PRISMA Flowchart Reporting Different Stages of Literature Review
Source: by author

the dataset by removing irrelevant or low-quality articles at each stage. The PRISMA flowchart provides a transparent and reproducible framework for documenting the literature review process, making it a valuable tool for ensuring methodological rigor in research. In this context, it highlights the meticulous approach taken to identify and refine the literature on intellectual capital and firm performance for a robust bibliometric analysis.

BIBLIOMETRIC ANALYSIS RESULTS

Descriptive Analysis

Figure 2 shows that research on intellectual capital grew from negligible output before the late 1990s to a steady rise in the early 2000s, in parallel with the shift toward a knowledge-based economy and broader adoption of knowledge management, then accelerated sharply after 2010, peaking at nearly 700 papers in 2022. This surge reflects the recognized role of intellectual capital in competitive advantage, innovation, and value creation amid globalization, digital transformation, and sustainability pressures, together with diversification into human capital, structural capital, and relational capital and their effects on financial and nonfinancial performance. The apparent decline in 2024 results from partial-year data through June and does not change the clear long-term upward trajectory or the growing relevance of this topic for scholars, policy makers, and practitioners.

shows a clear access gap in intellectual capital research, with 75.6 percent of articles behind paywalls and only 24.4 percent available through open access routes. Within open access, Gold Open Access accounts for

9.6 percent, Green Open Access for 4.9 percent, a combination of Gold and Green Open Access for 3.6 percent, Bronze Open Access for 2.9 percent, Hybrid Gold Open Access for 2.2 percent, Green Open Access combined with Hybrid Gold Open Access for 0.7 percent, and Bronze Open Access combined with Green Open Access for 0.4 percent. This pattern limits the diffusion and practical use of knowledge, especially in settings without strong subscription support, and points to the value of institutional and policy measures that expand open access, including cost effective Green Open Access, in order to widen dissemination and encourage collaboration.

Highlights the geographical contributions to intellectual capital research, with Europe leading as the most significant contributor, accounting for 43.2% [2,816 articles] of the total. Within Europe, Southern Europe stands out as the largest sub-region, contributing 20.1%, followed by Eastern Europe [12.4%]. This dominance reflects the strong academic presence and robust research infrastructure in European countries, particularly in areas like Southern Europe, which likely includes key contributors such as Italy and Spain. Asia follows with a substantial 30.4% [1,987 articles], driven primarily by Southeastern Asia [12.5%] and Southern Asia [7.0%], underscoring the growing focus on intellectual capital in emerging economies within these regions, particularly in countries like India and ASEAN nations.

Europe leads intellectual capital research with 43.2 percent or 2,816 articles, driven by Southern Europe at 20.1 percent and Eastern Europe at 12.4 percent. Asia follows with 30.4 percent or 1,987 articles, led by Southeastern Asia at 12.5 percent and Southern Asia at 7.0 percent, reflecting growing interest in countries such as India and members of the Association of Southeast Asian Nations. The Americas contribute 16.9 percent or 1,106 articles, with North America at 12.4 percent anchored by the United States and Canada. Australia adds 5.4 percent. Africa contributes 3.8 percent, led by Southern Africa at 1.3 percent and Northern Africa at 1.1 percent, while smaller regions such as Melanesia and Central America contribute marginally, indicating scope for growth in underrepresented areas.

Citation Analysis

resents the most cited authors in intellectual capital literature, reflecting their significant contributions to the field. Leading the list are Janine and Sumantra Ghoshal, with a remarkable total of 11,505 citations since their groundbreaking publication in 1998. Their

Table 2: Accesability status

Accessibility	Proportion [%]
Open Access	24.4%
All Open Access; Gold Open Access	9.6%
All Open Access; Green Open Access	4.9%
All Open Access; Gold Open Access; Green Open Access	3.6%
All Open Access; Bronze Open Access	2.9%
All Open Access; Hybrid Gold Open Access	2.2%
All Open Access; Green Open Access; Hybrid Gold Open Access	0.7%
All Open Access; Bronze Open Access; Green Open Access	0.4%
Closed	75.6%

Source: by author

Table 3: Contribution based on sub-region of authors' affiliations.

Geographical region and sub-region	No. of articles	Contribution [%]
Asia	1,987	30.4%
Southeastern Asia	814	12.5%
Southern Asia	460	7.0%
Eastern Asia	387	5.9%
Western Asia	295	4.5%
Central Asia	31	0.5%
Europe	2,816	43.2%
Southern Europe	1,309	20.1%
Eastern Europe	806	12.4%
Northern Europe	388	5.9%
Western Europe	313	4.8%
Africa	246	3.8%
Southern Africa	85	1.3%
Northern Africa	72	1.1%
Western Africa	47	0.7%
Eastern Africa	42	0.6%
Australia	354	5.4%
America	1,106	16.9%
North America	812	12.4%
South America	289	4.4%
Central America	5	0.1%
Melanesia	1	0.0%
Caribbean	16	0.2%

Source: by author

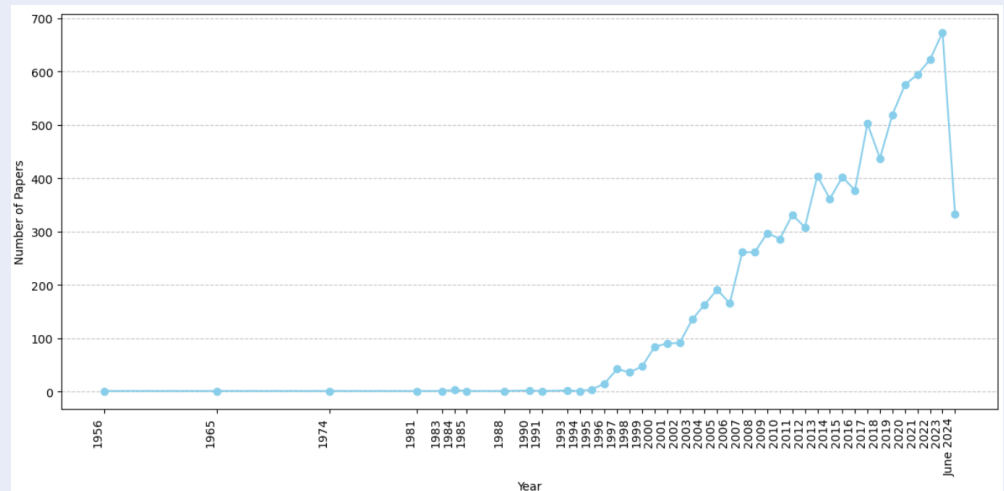


Figure 2: Number of research papers on intellectual capital published from 1956 - June 2024
Source: by author

work has become a cornerstone in intellectual capital research, often cited for its foundational insights into the relationship between intellectual capital, social capital, and organizational advantage. Close behind is Nick Bontis, whose work from 1999 has accumulated 8,032 citations, solidifying his position as one of the most influential scholars in this domain. Bontis's contributions are well-recognized for advancing the understanding of intellectual capital measurement and its impact on organizational performance. Similarly, James Guthrie and John Dumay, with 5,360 and 3,772 citations, respectively, have made significant theoretical and empirical contributions, particularly in applying intellectual capital frameworks within accounting and organizational contexts.

Other notable authors include Mark Youndt and Mohan Subramaniam, whose works from 2004 have garnered 3,219 and 3,208 citations, respectively, emphasizing the strategic importance of intellectual capital in organizational capabilities and innovation. Richard Petty and Göran Roos have also made substantial impacts, with 2,683 and 2,422 citations, respectively, since the early 2000s. Their work has been instrumental in linking intellectual capital to value creation and firm strategy. Additionally, Yuhchang Hwang, with 2,412 citations since 2005, represents the influence of intellectual capital on managerial practices and decision-making. Overall, these authors have shaped the intellectual landscape of the field, driving its theoretical development and practical applications across various industries and academic disciplines.

Co-citation Analysis

Figure 3 maps a co citation network of 61 foundational articles in intellectual capital based on a twenty-citation threshold, where node size reflects citation impact and edges capture co citation strength. Three colored clusters emerge: a red cluster centered on measurement and organizational applications with Bontis¹ and Edvinsson and Sullivan², a green cluster linking intellectual capital to innovation and the resource-based view led by Subramaniam and Youndt⁹, and a blue cluster focused on efficiency measurement and regional applications anchored by Pulic [3]. Together, the dense interconnections and distinct clusters reveal a well integrated yet thematically diverse literature that clarifies intellectual lineages and guides future inquiry.

roups representative articles from the co citation analysis into three clusters: Cluster 1 contains foundational works led by Bontis¹ with 876 citations and the highest total link strength [876], alongside Edvinsson and Sullivan² and Petty and Guthrie¹⁰ on management and reporting frameworks, with Stewart¹¹ and Sydler and colleagues¹² linking intellectual capital to profitability and strategy;

Cluster 2 emphasizes empirical links between intellectual capital and financial performance, led by Pulic³, who introduced the Value Added Intellectual Coefficient and holds a total link strength of [1,303]¹, and supported by Mondal and Ghosh¹³ on market value and financial outcomes in Greece and India; Cluster 3 highlights innovation and competitive advantage, led by Subramaniam and Youndt [2005] with the highest total link strength in the table [1,954]¹, and extended by Smriti and Das⁵ and Nawaz and Haniffa⁶

Table 4: Most cited authors in the intellectual capital literature

Author_name	Total_Cited_By	First_Paper_Year
Nahapiet, Janine	11505	1998
Ghoshal, Sumantra	11505	1998
Bontis, Nick	8032	1999
Guthrie, James	5360	2000
Dumay, John	3772	2007
Youndt, Mark	3219	2004
Subramaniam, Mohan	3208	2004
Petty, Richard	2683	2000
Roos, Göran	2422	1997
Hwang, Yuhchang	2412	2005

Source: by author

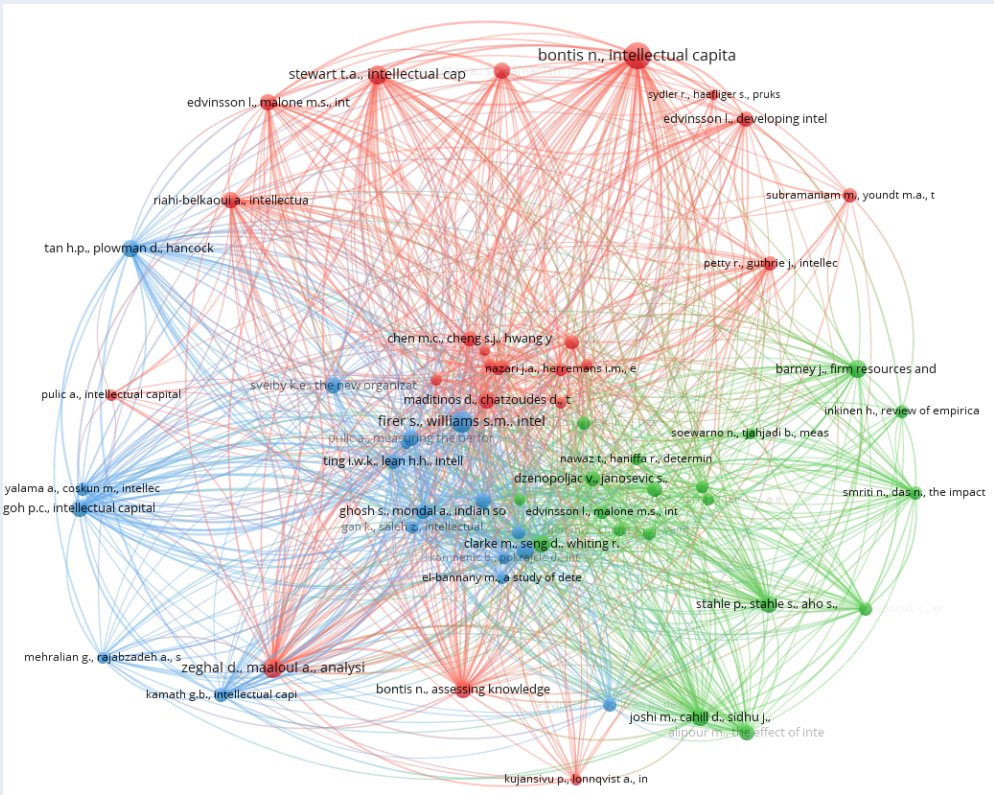


Figure 3: Co-citation Network of Intellectual Capital Foundation Literatures

Source: by author

Table 5: Representative articles of each cluster [co-citation analysis]

Cluster	Representative Publications	No. citations	Total link strength
Cluster 1:	Bontis ¹	876	876
	Edvinsson and Sullivan ²	404	436
	Stewart ¹¹	357	254
	Sydler, Haeffliger ¹²	346	193
	Petty and Guthrie ¹⁰	343	145
Cluster 2:	Pulic ³	334	1303
	Maditinos, Chatzoudes ¹³	295	1455
	Mondal and Ghosh ¹⁴	213	1263
	Firer and Mitchell Williams ¹⁵	173	1180
	Clarke, Seng ¹⁶	106	573
Cluster 3:	Subramaniam and Youndt ⁹	163	1954
	Smriti and Das ⁵	112	1846
	Joshi, Cahill ⁴	129	1263
	Barney, Aurum ¹⁷	109	1098
	Nawaz and Haniffa ⁶	114	983

Source: by author

on strategic applications in Indian firms and Islamic banks.

Bibliographic Coupling Analysis

Figure 4 maps a bibliographic coupling network for intellectual capital using a five-citation threshold, yielding 247 articles, where node size reflects impact or coupling and edges show the strength of shared references. The network separates into three clusters: a red cluster on foundational theories and measurement models with central nodes, a green cluster on recent applications that link intellectual capital to innovation, governance, and financial performance, and a blue cluster on empirical regional and sectoral studies, together revealing how shared bibliographies organize the field into core foundations, contemporary applications, and practical sectoral work.

Groups representative articles from the bibliographic coupling analysis into three clusters, with Cluster 1 concentrating on foundational theories and models of intellectual capital. Within Cluster 1, Chen, Cheng¹⁸ leads with 804 citations and total link strength 602, while Reed, Lubatkin¹⁹ and Pew Tan, Plowman²⁰ shape early measurement and performance linkages, and Wang, Wang²¹ holds the highest total link strength [665], underscoring its critical role in advancing the discussion of intellectual capital and value creation.

Cluster 2 spotlights empirical, sectoral, and regional applications of intellectual capital, with Maditinos, Chatzoudes¹³ and Joshi, Cahill⁴ showing broad influence through total link strengths of 1203 and 1755, while Mondal and Ghosh¹⁴ and Nimtrakoon²³ examine financial effects in emerging economies. Cluster 3 captures recent advances linking intellectual capital with innovation and governance, led by Smriti and Das⁵ with 166 citations and a total link strength of 1925, alongside Xu and Li⁷, Soewarno and Tjahjaji⁸, Tran and Vo²⁴, and Hamdan, Buallay²⁵. Together, the clusters trace a progression from foundational theories in Cluster 1 to applied studies in Cluster 2 and strategic roles in Cluster 3.

Figure 5 shows that the survey approach dominates intellectual capital research, rising strongly after 2010 and peaking in 2019 with more than twelve papers. Empirical studies are the second most common design and grow steadily from 2010, reflecting increased use of financial and performance data. Review articles show notable spikes in 2013 and 2020, marking periods of consolidation and reflection. By contrast, simulation and optimization methods and case studies are used only sporadically, with simulation and optimization most visible in 2013 and case studies appearing occasionally after 2015.

The figure shows that surveys dominate because they capture perceptions and self reported evidence on in-

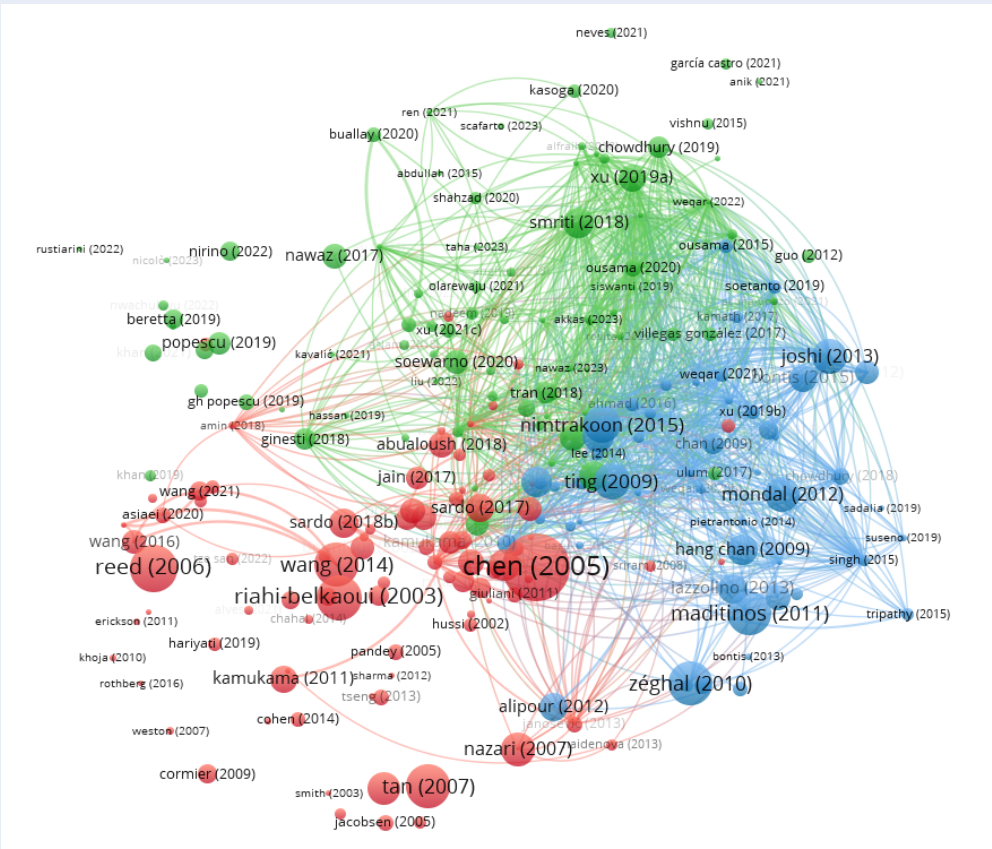


Figure 4: Bibliographic Coupling Network of Intellectual Capital Research
Source: by author

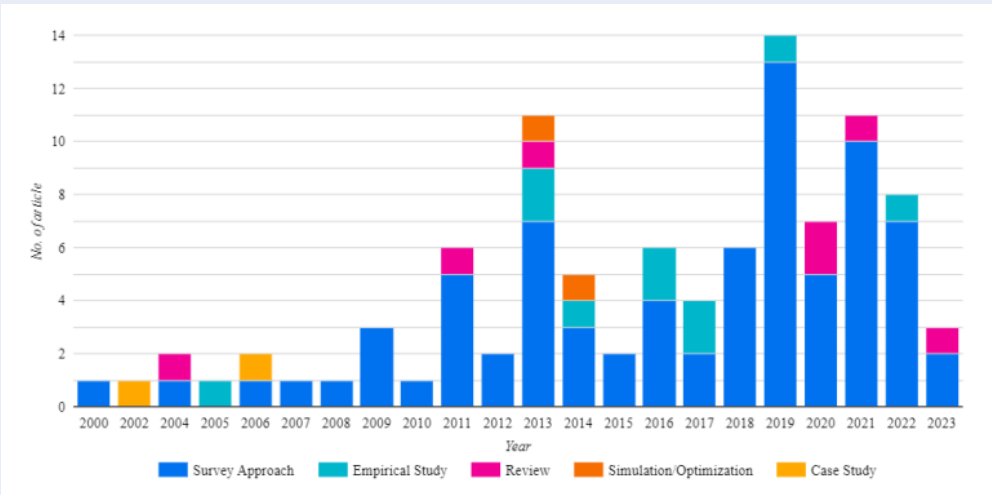


Figure 5: Research Design From 2000 – December 2023
Source: by author

Table 6: Representative articles of each cluster (bibliographic coupling analysis)

Cluster	Representative Publications	No. citations	Total link strength
Cluster 1:	Chen, Cheng ¹⁸	804	602
	Reed, Lubatkin ¹⁹	404	386
	Nazari and Herremans ²²	357	139
	Wang, Wang ²¹	346	665
	Pew Tan, Plowman ²⁰	345	540
Cluster 2:	Maditinos, Chatzoudes (13)	354	1203
	Joshi, Cahill ⁴	216	1755
	Mondal and Ghosh ¹⁴	220	1063
	Ozkan, Cakan ¹⁸	182	1180
	Nimtrakoon ¹⁹	109	988
Cluster 3:	Smriti and Das ⁵	166	1925
	Xu and Li ⁷	138	1709
	Soewarno and Tjahjadi ⁸	122	1478
	Tran and Vo ²⁰	110	1090
	Hamdan, Buallay ²¹	115	1075

Source: by author

tellectual capital, especially the links among human capital, structural capital, relational capital, and firm performance, with a sharp rise after 2010 as awareness grew and global survey tools became more available. Empirical studies expanded in parallel, using financial ratios, market data, and other metrics to strengthen rigor and objectivity. Review articles spiked in 2013 and 2020, marking consolidation points and likely reflecting the influence of the Coronavirus Disease 2019 pandemic on interest in resilience and innovation. By contrast, simulation and optimization remain underused, and case studies are relatively scarce, limiting context specific insights. Overall, research designs have diversified, yet there is clear room to adopt more advanced computational and qualitative approaches in order to build holistic, innovative designs for complex intellectual capital phenomena.

DISCUSSION

The findings of this study confirm the central role of intellectual capital in driving firm performance, particularly through its human, structural, and relational dimensions. The co-citation and bibliographic coupling analyses revealed a coherent intellectual structure, where foundational works by Bontis¹, Subramaniam and Youndt⁹, and Chen, Cheng¹⁸ continue to shape academic discourse. These studies un-

derpin the strategic importance of intellectual capital in achieving sustainable competitive advantage. However, the field remains heavily skewed toward survey-based and empirical methods, with simulation, optimization, and qualitative designs still underused. This methodological homogeneity may limit the field's ability to capture the complex, evolving nature of intellectual capital in today's knowledge-driven economies. Future research should incorporate richer data sources, such as longitudinal case studies or computational modeling, to better understand the dynamic interplay between IC components and firm outcomes over time.

From a managerial and policy perspective, firms undergoing digital transformation should prioritize structural capital through investments in information technology infrastructure, data management systems, and process automation, while simultaneously building human capital by developing employees' digital skills and adaptability, which together create a resilient knowledge base and enable effective use of digital tools; relational capital is equally critical in fast changing environments, so firms in sectors such as financial services, healthcare, and electronic commerce should cultivate trust based external networks, personalize services, and co develop solutions with

clients and partners, as seen in technology oriented firms in Southeast Asia and in examples such as banks in Indonesia or Vietnam that combine inclusive finance platforms with alliances with financial technology startups; at the policy level, countries with limited representation in the literature should target high knowledge intensity sectors including education, renewable energy, agricultural technology, and creative industries by supporting vocational and digital education, funding technology incubators and local research and development hubs, enabling public private partnerships to strengthen relational capital, and embedding measurement and reporting of intellectual capital in national innovation strategies; finally, integrating intellectual capital with sustainability, governance, and resilience agendas, including alignment with the United Nations Sustainable Development Goals, can yield long term gains in productivity, innovation diffusion, and institutional strength, and future research should examine how intellectual capital strategies can be incorporated into national development plans and corporate sustainability programs to enhance both scholarly understanding and real world impact.

CONCLUSION AND FUTURE RESEARCH DIRECTION

This bibliometric review advances the scholarly understanding of intellectual capital by systematically mapping its intellectual structure, thematic development, and research trajectories from 2000 to 2023. Through co-citation and bibliographic coupling analyses, the study identifies three major thematic clusters: ¹ foundational theories and measurement models of intellectual capital, ² empirical applications linking intellectual capital to firm performance, and ³ emerging perspectives on innovation, governance, and sustainability. The analysis underscores the central role of influential scholars such as Bontis (1), while also highlighting methodological trend, particularly the dominance of survey and empirical approaches and the underrepresentation of qualitative and simulation-based methods. Furthermore, the geographic distribution reveals a concentration of contributions from Europe and Asia, suggesting the need for broader regional coverage, especially in Africa and South America. These insights contribute to the academic discourse by clarifying the field's evolution, revealing knowledge gaps, and offering a roadmap for future interdisciplinary and methodologically diverse research.

The findings provide actionable guidance for managers and policymakers and set a clear agenda for scholars. Firms should treat intellectual capital, especially human capital, structural capital, and relational capital, as a core strategic asset to drive innovation, competitive advantage, and performance, supported by continuous employee development, talent retention, organizational learning, and robust knowledge management. Policymakers should address regional disparities by investing in education, innovation policy, and institutional reforms, especially in underrepresented and developing regions. Future research should diversify methods by adopting advanced computational approaches such as agent-based modeling and system dynamics and by conducting qualitative case studies in regions such as Africa and South America, while examining how cultural, institutional, and economic conditions shape intellectual capital across sectors and countries. Scholars should integrate intellectual capital with digital transformation, sustainability, and innovation, including how intellectual capital advances the United Nations Sustainable Development Goals, and should add explicit quality screening to reduce the inclusion of questionable sources. Longitudinal designs are needed to track how intellectual capital evolves and influences long term outcomes in line with dynamic capabilities, and interdisciplinary work that links psychology, sociology, computer science, and social network analysis can deepen understanding of how relational capital fosters collaboration and innovation. Finally, policy-oriented studies should quantify how investments in intellectual capital contribute to economic growth and competitiveness in emerging economies, thereby strengthening both theoretical development and practical relevance.

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AUTHOR CONTRIBUTION

Author Tam Phan Huy confirms sole responsibility for the following: conceptualization, methodology, data curation, formal analysis, investigation, writing of the original draft, review and editing, and approval of the final manuscript.

CONFLICT OF INTEREST STATEMENT

The authors declare that they have no conflicts of interest

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TÓM TẮT

Nghiên cứu này trình bày một tổng quan trắc lượng thư mục về vốn trí tuệ, các chủ đề trọng tâm của lĩnh vực này trong giai đoạn từ năm 2000 đến năm 2023. Dựa trên dữ liệu từ các cơ sở chỉ mục trích dẫn lớn, nghiên cứu kết hợp phân tích hiệu năng với đồng trích dẫn, đồng xuất hiện từ khóa và ghép cặp thư mục để đạt ba mục tiêu chính gồm xác định các công trình kinh điển, tác giả, tạp chí và quốc gia có ảnh hưởng, phân định các cụm chủ đề cùng mối liên kết giữa chúng, và truy vết sự tiến hóa của các chủ đề theo thời gian. Kết quả cho thấy lĩnh vực chịu sự chi phối của thiết kế khảo sát và các nghiên cứu định lượng thực nghiệm, trong khi phương pháp định tính, phương pháp hỗn hợp và tiếp cận mô phỏng vẫn ít được khai thác, qua đó mở ra cơ hội mở rộng bề dày phương pháp nhằm tăng cường suy luận nhân quả, diễn giải theo bối cảnh và phát triển lý thuyết. Phân tích mạng lưới và địa lý cho thấy đóng góp tập trung ở châu Âu và châu Á, đặc biệt tại các nền kinh tế thu nhập cao, trong khi châu Phi và Nam Mỹ còn được nghiên cứu hạn chế, làm giảm tính khái quát bên ngoài và hạn chế hiểu biết về điều kiện thể chế và thị trường của các bối cảnh đang phát triển. Bản đồ phân phối xác lập ba cụm bền vững gồm cụm lý thuyết nền tảng và đo lường vốn trí tuệ gắn với các quan điểm dựa trên nguồn lực và tri thức cùng các mô hình nhận diện, phân loại, định giá, cụm ứng dụng thực nghiệm liên kết các cấu phần vốn trí tuệ với đo lường hiệu quả như khả năng sinh lợi, năng suất, giá trị thị trường và hiệu quả vận hành, và cụm các góc nhìn mới nổi kết nối vốn trí tuệ với năng lực đổi mới, chuyển đổi số, chất lượng quản trị và các chương trình tuân thủ hoặc bền vững. Theo dòng thời gian, lĩnh vực dịch chuyển từ giai đoạn khái niệm hóa và đo lường sang vận hành hóa và đánh giá, sau đó mở rộng sang các câu hỏi về đổi mới và quản trị cùng mức độ liên ngành cao giữa kế toán, quản trị, tài chính và hệ thống thông tin. Mạng lưới đồng tác giả và đồng trích dẫn cho thấy vai trò định hướng chương trình nghiên cứu của một nhóm nhỏ tác giả, tạp chí và trường đại học đóng vai trò nút trung tâm khuếch tán tri thức. Tổng hợp các bằng chứng, nghiên cứu đề xuất lộ trình gồm mở rộng khảo sát sang các khu vực và ngành còn bỏ ngỏ, áp dụng thiết kế như thực nghiệm hoặc bán thực nghiệm, định tính và hỗn hợp, sử dụng mô phỏng và mô hình tính toán khi phù hợp, xem xét cơ chế đa cấp và xuyên quốc gia, và theo đuổi các quy trình trắc lượng thư mục mở có thể tái lập. Những định hướng này góp phần nâng cao hiểu biết về cách vốn trí tuệ thúc đẩy thành công tổ chức và tạo giá trị, đồng thời cung cấp giá trị tham khảo cho cộng đồng học thuật trong việc đa dạng hóa phương pháp, mở rộng phạm vi địa lý và tăng cường hợp tác liên ngành.

Từ khóa: Vốn trí tuệ, Bibliometric Analysis, Hiệu quả doanh nghiệp

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