

Study of the intellectual capital in the academic area of a higher education institution, in the state of Tabasco, for the development of an improvement proposal

Estudio del capital intelectual en el área académica de una institución de educación media superior, en el estado de Tabasco, para el desarrollo de una propuesta de mejora

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DOI: 10.35429/EJC.2019.8.5.16.19

Received April 18, 2019; Accepted June 30, 2019

Abstract	Resumen
<p>At present, intellectual capital is the most important resource for all organizations. Therefore, in the present research work the integral study will be carried out in the academic area of an institution of higher secondary education, in the state of Tabasco. It is proposed to design an instrument, which is considered a hybrid as it is formed by intangible information that is interpreted by the researcher and translated through a Likert scale to a quantitative data that allows to locate the study factor in a clear way to determine its degree of influence in the generation of intellectual capital. In addition, these factors are taken from experts in the study context whose experience allows them to give their opinion. This information is included in a double entry table that allows to find the key factors of incidence in the subject of study. The study is duly justified because it allows us to find the key factors that have the development of human resources to intellectual capital, which greatly benefits the context of study, in addition that an integral evaluation instrument will be provided since it covers tangible and intangible aspects in the measureme</p>	<p>En la actualidad el capital intelectual es el recurso de mayor relevancia para todas las organizaciones. Por lo tanto, en el presente trabajo de investigación se llevará a cabo el estudio integral en el área académica de una institución de educación media superior, en el estado de Tabasco. Se propone diseñar un instrumento, el cual se considera un híbrido al estar formado por información intangible que es interpretada por el investigador y traducida a través de una escala de Likert a un dato cuantitativo que permite ubicar el factor de estudio de una manera clara para determinar su grado de influencia en la generación de capital intelectual. Además dichos factores son tomados de expertos del contexto de estudio cuya experiencia les permite opinar. Dicha información es incluida en una tabla de doble entrada que permite encontrar los factores claves de incidencia en el tema de estudio. El estudio está plenamente justificado ya que permite encontrar los factores claves que permitirán el desarrollo del recurso humano a capital intelectual, lo que beneficiará fuertemente al contexto de estudio, además que se aportará un instrumento de evaluación integral ya que abarca aspectos tangibles e intangibles en la medición.</p>
Intellectual Capital, Intangible, Likert	Capital Intelectual, Intangible, Likert

Citation: GARCÍA-REYES, David Antonio, ELISEO-DANTÉS, Hortensia, PÉREZ-PÉREZ, Iris Cristel and CASTRO-DE LA CRUZ, Jucelly. Study of the intellectual capital in the academic area of a higher education institution, in the state of Tabasco, for the development of an improvement proposal. Journal-Republic of Colombia. 2019. 5-8: 16-19

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Introduction

Information and knowledge is one of the most valuable and competitive weapons of our time. It is bold to say that knowledge is even more valuable than a large bank account or a large factory, since the companies that succeed in today's globalized world are those that have the best information and know how to use it efficiently.

Currently, this statement can be exemplified by various transnational companies that have a resounding success which, achieved their greatness, not for being richer, but for having something much more valuable, Intellectual Capital.

The concept of Intellectual Capital has been used in academic literature for many years; It is a topic on which, the interest of organizations has grown rapidly in recent years. In this sense, Bontis (1998) affirms that "intellectual capital has been considered by many, defined by some, understood by few and formally valued by practically no one," which represents one of the most important challenges for today's companies.

Bradley (1997) argues that intellectual capital consists in the ability to transform knowledge and intangible assets into resources that create wealth both in companies and in countries. Similarly, for Edvinsson and Sullivan (1996) and Sullivan (1999, 2001), intellectual capital is that knowledge that can be converted into a benefit in the future and is made up of resources such as ideas, inventions, technologies, software, designs and processes. Based on this definition, it can be concluded that Intellectual Capital is the sum of knowledge that all employees of an organization have and give it an competitive advantage.

For this research work, the academic area of an institution of higher secondary education, in the state of Tabasco, is investigated in an integral way, and thus, to locate the factors that determine a determining influence, in the generation of intellectual capital, to conclude with the development of a proposal for improvement.

Problem Statement

Higher secondary education institutions, like all institutions that focus on education, in the state of Tabasco face several changes and academic challenges of great importance that are always focused on continuous improvement to provide quality education to young people from the region and all the actors involved in the process.

That is why, one of the reasons why you want to assess the impact that intellectual capital has within the entity, because this is one of its most valuable intangible assets, this being a fundamental factor to face these institutional changes and challenges. For this reason it is important to implement a methodology that allows the assessment of intellectual capital. It is important that the institution is aware that intellectual capital is present in all units, and that it is necessary and frequently, is directly impacting teachers and students of the different academic programs.

In recent years, the importance of intellectual capital within an organization has been gaining more and more strength, and what it brings and represents for its efficiency. However, it must be clear that both public and private institutions, and society in general, totally lack measurement systems that are becoming increasingly necessary for these new sources of wealth, as is the object of study. For this reason, the valuation of intellectual capital and its identification became the object of study to be quantitatively measured in some way.

What is sought is that the organization can effectively manage its intangible assets present in each unit of the organization, in particular the teachers so that they can be providers of distinctive knowledge, contributing to the students of the institution and encouraging through of teaching, the ability to generate research, development and competitive growth.

Justification

The trend of successful companies that evolve in globalized contexts is grounded under the concept of intangible assets, that is; permanent creativity and innovation processes, staff with skills and abilities.

Therefore, it is necessary that since the upper secondary education, trends and new requirements of the business sector are used, since the links established with the productive sector, as an engine of development and revitalization of the economy, are vital.

With the Study of intellectual capital in the academic area of an institution of higher secondary education, in the state of Tabasco, it is intended to venture into an emerging field at the institutional level such as Intellectual Capital, making internal diagnoses that allow determining what is the current state of the institution, in the face of knowledge processes and how they are objected externally, in order to determine improvement plans and strategies, so that the institution responds to the demands of a dynamic market impacting on the competitiveness of the same in the face of internationalization processes.

Overall objective

Generate a development proposal for the generation of Intellectual Capital, in an Institution of Higher Secondary Education, in the state of Tabasco.

Specific objectives

- Perform a diagnosis on intellectual capital, in an Institution of Higher Secondary Education, in the state of Tabasco.
- Generate an instrument to identify the determining factors and their degree of influence in the generation of intellectual capital, in the academic area of an institution of higher secondary education, in the state of Tabasco.
- Design a development proposal for the generation of Intellectual Capital, in an Institution of Higher Secondary Education, in the state of Tabasco.

Delimitation of the problem

It is planned to take place in the period from August 2019 to March 2020.

Research goals

- An instrument that allows identifying the determining factors and their degree of influence in the generation of intellectual capital, in the academic area of an institution of higher secondary education, in the state of Tabasco, for the second half of the year 2019.
- A development proposal for the generation of Intellectual Capital, in an Institution of Higher Secondary Education, in the state of Tabasco, for the first half of the year 2020.

Variable identification and hypothesis formulation

The six context variables affect the generation of intellectual capital in the academic area of an institution of higher secondary education, in the state of Tabasco; which are:

1. Economic
2. Social
3. Cultural
4. Politics
5. Technological
6. Environmental

Hypothesis formulation

The variables: economic, social, cultural, political, technological and environmental influence the generation of intellectual capital, in the academic area of an institution of higher secondary education, in the state of Tabasco.

Kind of investigation

- Documentary: It is characterized by the selection and collection of information through the reading and criticism of documents and bibliographic materials, libraries, newspaper libraries, documentation and information centers. It is closely related to historical research, because the analysis of documents such as books, magazines, newspapers, censuses, statistics, yearbooks, films, slides, plans, records, photographs, tapes or recordings is used.

- Correlational: Since the investigation specifies a series of variables that affect the subject of analysis, they must be interrelated in order to fully explore their impact.

Conclusions

The purpose of this research is to know the contribution of intellectual capital in the Institution of Higher Secondary Education, evaluating the contribution made by teachers from their professional academic work, making a diagnosis within the institution with their respective analysis determined as generating company of knowledge from its teaching function, understanding that it is a constant and evolutionary process of knowledge management. It is understood that this institution is a potential area of opportunity by nature, for the generation of Intellectual Capital and all its components, so that the generation of strategies and methodologies will greatly benefit the development of the agents involved.

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