

STRENGTHENING THE POSITION OF INTELLECTUAL CAPITAL AND KNOWLEDGE MANAGEMENT IN HUMAN RESOURCE MANAGEMENT: AN OVERVIEW

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Abstract

Changes in intellectual capital as well as knowledge management occur as a result of technological and information developments. These changes then affect human resource management in various ways. This research looked at how intellectual capital and knowledge management can influence the development of human resource management. This research will be carried out using a qualitative approach. The data used in this study is secondary data derived from various research results and previous studies. The results of this study then found that human resource management is very important in digital technology because companies need to develop according to the current era. Therefore, people who work in the shadows as people in charge of human resource management need to have strong intellectual capital and knowledge management. The existing human resource management can develop properly by having these two things.

Keywords: *Intellectual Capital, Knowledge Management, Human Resource Management, Information Technology.*

A. INTRODUCTION

To talk about Intellectual Capital, Knowledge Management and Human Resources Management, we must place ourselves conceptually in today's society. For this, it is necessary to explore the information and knowledge societies. Two societies that do not seem to be separate but are the same society are seen from two different perspectives, but where two elements converge: the use of information technology (IT) and information processing (Konno & Schillaci, 2021).

The information society brought with it many changes, especially in the way of conceiving things and people. As Castells indicates, the information society is "a historical event at least as important as the industrial revolution of the 18th century, inducing discontinuity in the material base of the economy, society and culture". This is a society where IT has made a great revolution. For Castells, this revolution is characterized by "the transformation of our «material culture by the work of a new technological paradigm organized around information technologies" (Glaveanu et al., 2020).

This means that the conception of the world in industrial society has changed; events that occur cannot be observed in the same way and under the same material paradigm. Because the appearance of IT has influenced the way of doing things and the same things, displacing some, improving others, and creating new possibilities. In 2016, we talked about the Internet of things, nanotechnology, transhumanism, and technological singularity, and we cannot pretend that this revolution does not affect us all (De Haas, 2021).

According to Castells, the knowledge society is a society in which the conditions of knowledge production and information processing have been significantly altered by a technological revolution centered on information processing, knowledge production, and information technology. This does not mean that technology is what determines; technology always develops concerning social, institutional, economic, cultural, etc. contexts (Coombs et al., 2020).

Under this concept, it can be understood that the knowledge society has its bases in the information society, immersed in the other. It seems that the information society was evolving since there is no information without knowledge; Thus, it was necessary to start generating new knowledge to generate new information. Castells points out that “when speaking of the knowledge society in other cases, the information society, etc. We are referring to the constitution of this new technological paradigm”. Of course, all this is within the context promoted by Information Technology (Szarkowska et al., 2021).

Rifking calls these societies the era of access, about it he says: In this new era, markets are giving way to networks, and access increasingly replaces property. Businesses and consumers are abandoning the fundamental feature of contemporary economic life: the exchange of goods between buyers and sellers. This does not imply that ownership will disappear in the age of access to information. On the contrary, markets are maintained but have a diminishing role in human affairs (Smyth, 2019).

This era proposes a society where intangibles acquire greater value, markets are transformed and a new economy based on the intellectual, technology, and networks emerge. Intangible property is becoming increasingly important and valuable. As Rifking suggests, in the network economy, rather than exchanging property, firms are more likely to access a physical and intellectual property. By contrast, once at the core of the industrial way of life, ownership of physical capital becomes increasingly marginal to the economic process (Al-Htaybat et al., 2019). Companies are more likely to view it as a simple operating expense rather than an investment and, in some cases, borrow it rather than appropriately. In contrast, intellectual capital is the engine of the modern century and the most prized resource. In the new economy, concepts, ideas, and pictures are more valuable than physical objects. The source of wealth is no longer physical capital, but rather human ingenuity and innovation. We must emphasize that intellectual capital is rarely traded. Rather, providers rigorously retain it and either lease it or license it to others for a limited time (Christophers, 2019).

Thus, the context in which the topics covered in this article are developed is a society where IT has given rise to the entire new digital world that we know; a new digital language where information is created, transmitted, shared, and retrieved. A world full of ones and zeros who navigate cyberspace and networks, where people lose identities, and things begin to gain them. Thus, with the appearance of the Internet, many fields have been opened for people, personal relationships, companies, and culture, among others (Park & Humphry, 2019).

This is a society with a close relationship between culture -creation and manipulation of symbols- and the productive forces. Where knowledge has essential value, producing knowledge generates value, “for the first time in history, the human mind is a direct productive force, not just a decisive element in the production system.” As Tapscott would say, it is the age of interconnected intelligence and human ingenuity.

B. LITERATURE REVIEW

1. Intellectual Capital

Intellectual capital (IC) is often interpreted as a resource. IC is an intangible asset owned by an organization that has a major influence on whether or not the performance of an organization is good. Every organization has a workforce component (IC) that works on a time-work basis, and the description of this work is the output of the IC. So that IC influences the

results the organization achieves because scientifically working without thinking (IC) will produce something that is not optimal (Kong et al., 2020). This was proven by Budi Winarno, who explained the policy implementation model, one of which, according to Edwards' view, was that policy implementation was influenced by four (4) variables, one of which was resources. The resources in question are not only human but also include financial. Resources are an important factor in implementing a policy. In implementing policies, resources are needed to meet organizational needs (Rokhadiyahati, 2020).

Definitively, quite a lot of economic and educational figures define intellectual capital. Brooking defines intellectual capital as the term given to the combined intangible assets of markets, property, intellectual, infrastructure and people that enable an organization to function and operate. Klein and Prusak stated that intellectual capital is material compiled, captured, and used by organizations to obtain higher added value than competitors. Although in terms of articulation, the material is tangible, intrinsically material in the concept of intellectual capital is added value, which is an organizational asset (Rezny et al., 2019). With this added value, the organization has a greater chance of realizing organizational goals than an organization that does not have that (material) value. In detail, the International Federation of Accountants (IFAC) defines intellectual capital as intellectual property, intellectual assets, and knowledge assets are shares or knowledge-based capital owned by an organization. Intellectual capital, as defined by Sarwarjono and Kadir, is everything produced by the three main elements of an organization (human capital, structure capital, and customer capital) that relates to knowledge and technology and can add value to the organization in the form of excellence in perfect competition (Saeidi et al., 2019).

In PSAK No. 19 of 2009 concerning Intangible Assets, paragraph 09 explains intangible assets, although it does not explicitly explain intellectual capital, at least, it has the same relationship. Intangible assets are identifiable non-monetary assets without physical form that can be used (benefit value) to produce goods and services, develop the organization, and use them for work relations, organizational, and administrative purposes. Intangible assets often expend resources as well as create stability in the acquisition, development, maintenance, or enhancement of intangible resources, such as science and technology, design and implementation of new systems or processes, licenses, intellectual property rights, market knowledge, and trademarks (Van Criekinging et al., 2022). Based on PSAK No.19, an intangible asset meets the recognition requirements if it has economic value that can be utilized in the future for an organization. Therefore, an intangible asset is recognized if, and only if, it is probable that future economic benefits will flow from the asset and the asset's cost can be measured reliably. These benefits can be in the form of revenue from the sale of goods and services, cost efficiency, and other benefits for an organization (Barker et al., 2021).

From several explanations regarding intellectual capital, it can be seen that intellectual capital is a visible resource in the form of practical, theoretical knowledge contained within the organization as an added value to support organizational goals more optimally. This knowledge will become intellectual capital if created, maintained, and actualized in organizational activities (Karasneh, 2022). This added value is a distinct advantage in an organization that can support performance integrity. However, to realize this, dialectics and related training activities are needed to fulfill and develop intellectual capital. The process at least provides how the organization recognizes the vision and mission and the process for achieving it (Rockwell, 2019).

2. Knowledge Management

Knowledge management is the process by which organizations produce prosperity from an intellectual perspective or knowledge base assets, i.e., something of value without a physical dimension attached to people or obtained from processes, systems, and culture associated with

organizations, brands, individual knowledge, intellectual property rights, and licenses. This is accomplished through the creation, dissemination, and application of information, as well as the retention of key lessons and best practices, in order to motivate businesses to continually learn (Nonaka & Takeuchi, 2021).

If an organization can use knowledge to produce more effective and efficient procedures, it will be prosperous. In addition, businesses can leverage their knowledge to create value or benefits for customers through fostering distinctive product development innovations. In contrast, according to Dalkir, knowledge management (KM) is a systematic coordination within an organization that controls people resources, technology, processes, and organizational structures to increase value through reuse and innovation (Pereira et al., 2019). This coordination can be achieved through developing, sharing, and implementing information based on the company's experiences and activities in order to sustain organizational learning. Individual knowledge and managed group knowledge are combined to create organizational excellence through organizational knowledge. The failure of an organization to manage its knowledge can hinder its capacity for continual innovation. Individual knowledge generation and organizational barriers associated with the enterprise paradigm lead to knowledge management engagement (Ahn & Hong, 2019).

Implementation of knowledge management or knowledge management will have a favorable impact on the company's business processes, both directly and indirectly; some of the benefits of knowledge management or knowledge management for businesses are as follows:

- a. Time and cost savings. With well-structured knowledge sources, it will be easy for companies to use this knowledge for other contexts so that companies can save time and costs.
- b. Improvement of knowledge assets. Sources of knowledge will make it easy for every employee to utilize it so that the process of utilizing knowledge in the corporate environment will increase, encouraging creativity and innovation to be wider, and each employee can improve their competence.
- c. Adaptability. Companies will be able to adapt to changes in the business environment that occur easily.
- d. Increased productivity. Existing knowledge can be reused for developing processes or products to increase the company's productivity (Ode & Ayavoo, 2020).

3. Human Resource Management

According to Nawawi, what is meant by human resources includes three meanings, namely:

- a. Human resources work in an organization's environment, also called personnel, workforce, employees, or employees.
- b. Human resources are human potential as the organization's driving force in realizing its existence.
- c. Human resources are potentials that are assets and function as capital (non-material) in a business organization, which can turn into real potential physically and non-physically in realizing the organization's existence (Syafrizal & Fitrianiingsih, 2022).

According to Yusuf, human resources are every organization's most important basic capital. Without human resources, the organization's wheels will certainly not move. Human resources can be defined as individuals who design and produce outputs to achieve the strategies and goals set by the organization. Without individuals who have expertise or competence, the organization can't achieve its goals (LumbanGaol et al., 2021).

Human Resource Management (HRM) is the organizational management function that focuses on the human component. This human element (Man) evolves into a specialized field

of expertise to understand how to manage the process of effectively and efficiently employing human resources to achieve certain goals and offer pleasure for all parties. HRM is a field of management that studies human relations and roles in organizations or companies (Pusvitasari, 2021). According to Dessler, human resource management is “the policies and activities that humans need to bring people or aspects of human resources in a management position, including recruiting, screening, training, rewarding, and assessing”. According to Samsudin, human resource management (human resources management) is a management activity that includes utilization, development, assessment, and provision of remuneration for humans as individual members of organizations or business companies (Adillah, 2022).

According to Cushway, the objectives of human resource management vary from one organization to another, depending on the level of organizational development. The objectives of HRM are as follows:

- a. Provide advice to management on HR policies to ensure the organization has highly motivated and high-performing employees and is equipped with the means to deal with change.
- b. Maintain and implement HR policies and procedures to achieve organizational goals.
- c. Overcoming crises and difficult situations in relations between employees so that there are no disturbances in achieving organizational goals.
- d. Provide a means of communication between employees and organizational management.
- e. Assisting the development of the overall direction and strategy of the organization, taking into account HR aspects.
- f. Assist and create conditions that can assist line managers in achieving goals (Ali & Harahap, 2021).

It was concluded that human resource management is a system that manages human resources so that they can be used effectively and efficiently to achieve certain company-owned goals (Ozkeser, 2019).

C. METHOD

This research will be carried out using a qualitative approach. The method used in this research is the descriptive analysis method. The data used in this research comes from various previous studies and studies that still have relevance to this research. Research data collected by researchers will be processed so that later the results of this study can be found (Abdussamad & SIK, 2021).

D. RESULT AND DISCUSSION

1. Intellectual Capital and Knowledge Management in the Era of Information Technology

As Rifkin, Castells, and Tapscott point out, knowledge is becoming increasingly essential for society. By the end of the 1990s and the beginning of the 2000s, companies began to worry about these issues and give value to the knowledge that each person had and produced within it. Since they knew that these were the ones that allowed to increase the productivity of the organizations, this was called Intellectual Capital. Stewart defined it as “the sum of all the knowledge that the employees of a company possess and gives them a competitive advantage.”

“Intellectual capital is material - knowledge, information, intellectual property, experience - that can be harnessed to create wealth.” In this sense, everything that is produced with the mind is transformed into a productive force, which allows organizations to reach new markets or better position themselves in those that they already participate in, as well as to create a better organizational climate and a way of working oriented towards knowledge production.

In the 21st century, the prevalent technical matrices are becoming outmoded, which has significant implications for markets and organizational structures. IT has transformed organizations and spawned new techniques of work that require more specialized personnel and skills. Know-how is now a crucial aspect of the production process and one of the most lucrative investments in the economy. In this new society, capital must be concentrated on the productivity of knowledge and service employees, which poses significant difficulties to the many industries.

This is the society of uncertainty, the “global risk society”. We are facing great challenges that generate extreme complexity for organizational performance, coupled with factors such as labor flexibility, instability, and new ways of working, among others. Doing all this makes capturing reality entirely difficult to achieve, and organizations become more complex. This makes it necessary for organizations to transcend their traditional practices and tools; It is time to manage information and knowledge intelligently.

Now, what should organizations do with their intellectual capital? Organizations must build systems that allow not only to store knowledge but also to retrieve it, transmit it, and create it. They must also create strategies to encourage their production and use and create training and training programs that constantly prepare staff for the new challenges they face. An incentive system based on knowledge production also helps the staff become enthusiastic about belonging to this new organizational culture.

Knowledge management is necessary to make all this possible, which is “the process of continually managing knowledge of all kinds to meet present and future needs, to identify and exploit both existing and acquired knowledge resources to develop new opportunities”. Knowledge management combines synergies between data, information, information systems, and human beings’ creative and innovative capacity.

It must be understood that knowledge management has two components:

- a. According to their mission and vision, management involves planning, organizing, directing, and controlling processes to achieve the proposed objectives.
- b. The ability and talent of individuals and organizations to transform information into knowledge, generating creativity and the power of innovation, which encourages decision-making and energizes organizations.

Knowledge management is the union between management and individuals to generate an information bank that allows the organization to capitalize on all its knowledge and make it available effectively for its operation.

2. The Company of Learning and Lifelong Learning

Training, studying, and practicing are the ways to achieve development in this new society, and the employee must understand that in the current organization if it is not in constant development, it has no place. There are two trends in organizational training: the learning company and lifelong learning.

In the first, the organization sees itself as a mechanism for training and educating its employees, while in the second, it sees itself as the client of the indivisible unit that makes up each employee and their expertise - the individual who has the responsibility of maintaining himself as a desirable asset. Both approaches have positive aspects but will only work if the company’s strategic objectives are understood. Training will be their maintenance if employees are considered a corporate asset. Professional recycling programs, which translate into greater efficiency, are also active, so corporate training is one of the main ways the employees of the company of the third millennium will be trained.

These two visions raise two antagonistic ways of seeing the formation. In one, the organization is a space to train the personnel working in it, and this is an activity incumbent upon it. The other is based on the fact that organizations require trained people, and the same

people must make the training efforts. Which of these trends is most relevant to organizations in our reality? Both companies and individuals know the importance of training in the business world.

In most developing countries, there is more lifelong learning since few companies have a culture of learning. This occurs in large companies - who have understood the value of learning - or in transnational companies that have inherited this value. It is more difficult for small and medium-sized companies to have this culture due to their very dynamics and structure. Ideally, it would be a combination of both visions, where the company has that culture of learning, encourages it, and supports the staff to achieve it, and people also have trained outside the organization in their habits as a personal improvement process.

3. Intellectual Capital Maximization Strategy in Improving Human Resource Management

To succeed in managing intellectual capital, a company needs to integrate intellectual assets with the company's business strategy and adapt this strategy to internal and external changes in the company. To integrate intellectual capital management strategies into the company's business strategy, some understanding is needed regarding handling intellectual capital values, how to identify undervalued or underutilized assets, how company assets work for companies, and how to assess risks and rewards for managing intellectual capital.

Understanding of handling intellectual capital related to the value of intellectual capital in business strategy is manifested through business innovation, operational performance, and strategic position. This handling process is complementary and not mutually exclusive. Business innovation is a core value of intellectual capital in companies that aims to improve and develop products and services in the market, enabling the breakdown of product and service concepts in restructuring industries and providing long-term competitive advantages. Improving business innovation means increasing conversions or the total volume of new ideas.

Efforts to identify undervalued and underutilized assets are related to understanding and managing intellectual capital appropriately, which will assist in achieving company goals and objectives. In a technology-driven business environment, intellectual capital must be fully managed across all continuums. Therefore, companies need to understand the company's intellectual capital along the continuum both from one side, where intellectual capital is defined as patents and trademarks, and on the other hand, intellectual capital is defined as workers' talents, know-how, strategies, and experience.

Understanding how company assets work for companies is related to integrating intellectual capital management with management objectives, organizational mission, and company performance. After identifying the forms of intellectual capital, companies will maximize value creation by optimizing business innovation and operating performance. Optimizing business innovation includes a balance of creativity, legal protection, and product development. This can be achieved with several strategies, including assessing R&D resource allocation according to the length of the product life cycle, creating incentives for implementing innovation, and experimenting with teams based on knowledge management tools approaches.

Maximizing operational performance can be done by implementing a business strategy focusing on buying, selling, and sharing intellectual assets to develop licensing and partnering programs. In developing proactive partnering and licensing programs, companies must be able to implement programs by identifying licenses or partners based on technology, markets, and consumers and developing strategic alliances that offer new capabilities in new target markets.

How to assess the risks and rewards for managing intellectual capital associated with achieving various values of company goals that can be done through in-licensing and out-licensing. Strategic position optimization focuses on how companies can differentiate the goals

and objectives of each company, whether to maintain their intellectual capital or increase their intellectual capital. To help achieve the company's goals and objectives, several considerations can be used based on the goals to be achieved.

There is a trade-off between achieving goals and the challenge of dealing with uncertainty. Companies should develop "term sheets" and troubleshoot business decisions before deciding on partnerships or licensing. Companies must also simplify and measure uncertainties to compare and evaluate using a managerial economics approach.

By maximizing this intellectual model, further developments in human resource management can also be improved. Developing human resource management that runs on good intellectual capital will result in more effective and efficient human resource management.

4. Improving Knowledge Management to Strengthen Human Resource Management

In a knowledge-based economy, human capital is a key strategic asset for organizational performance and managing that capital is critical to competitive advantage. The company's challenge in the future is how to deal with the demands of the business environment, which expects the company to be able to apply management practices that are transparency, responsibility, accountability, fairness, and independence to be able to gain the trust of both the local and international business environment. A good company or organization needs human resources as the spearhead in dealing with future changes. For this reason, the strategic role of human resource management in knowledge management is vital in realizing good corporate governance.

Human resource management can follow the steps shown by Khaldi, who proposed a knowledge management cycle model called the Five Cs (Capture, Creation, Codification, Communication, Capitalization). Human resources are a combination of knowledge, skills, innovation, and a person's ability to carry out their duties to create value and achieve company goals. The strategic role of knowledge management-based human resources is also a source of useful knowledge, skills, and competencies in an organization or company. Using the Five C's Model, integrating knowledge management in organizations or companies will make it easier for HR to create new knowledge because organizations are always open to new knowledge. Knowledge management is actively integrated with work processes because isolated knowledge management can hinder innovation due to HR not being able to share new ideas with other HR. Knowledge management users do not passively receive knowledge but will act actively to compile and communicate knowledge. In this model, information is processed as knowledge. Knowledge management is oriented towards business knowledge and the needs of managers and directs daily activities. Companies that have reliable human capital and implement the principles of good corporate governance are the basic capital to improve overall performance.

E. CONCLUSION

Knowledge Management and Human Resources Management have, as a convergent points, the development of knowledge and skills by workers. For this reason, HRM must: a) develop career plans that allow workers to train and grow within the organization; b) develop competency and performance measurement systems to eliminate existing gaps through learning; c) implement better recruitment and selection systems that make it possible to choose the right personnel aligned with the culture of lifelong learning and willing to train; d) create incentive systems, both monetary and non-monetary, that stimulate learning in the organization and individuals. It is important to understand that HRM, in this information society, has a leading and essential role within companies with a learning culture. The personnel that handles this management within the organizations are the ones that manage them and are responsible

for the intellectual capital, not only of the institution but of the country in which they operate and to which they belong.

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