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**Editorial: Developing innovative solutions for businesses: the role of intellectual capital, knowledge management and organisational learning**

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## **Editorial: Developing innovative solutions for businesses: the role of intellectual capital, knowledge management and organisational learning**

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### **1 Introduction**

Digital technologies transform the way people live, work and study. The European Commission proposes that 80% of EU population should have basic digital skills by 2030 and NextGenerationEU provides €250 million to foster digitalisation. The Digital Decade is a comprehensive framework that aims “to ensure all aspects of technology and innovation work for people.” The Digital Decade program policy programme has, among its goals, “the digital transformation of businesses” and the building of “a digitally skilled population and highly skilled digital professionals” (European Commission, 2024a, 2024b).

However, governments and companies still face many challenges in their digitalisation journey. To achieve an inclusive digital transformation, they need to nurture their strategic intellectual capital and implement innovative knowledge management and organisational learning policies (Drigas et al., 2014; Lytras and Pouloudi, 2003; Leoni et al., 2024; Lytras et al., 2009, 2014; Tariq et al., 2024; Tufail et al., 2024; Zhang et al., 2019, 2020).

It is important to analyse the experiences of companies in the fields of IC, KM and OL and see how other companies can learn from these lessons and improve their competitiveness in the digital age.

### **2 Contents of the issue**

Issue 6 of the *International Journal of Learning and Intellectual Capital* features a collection of five papers that address critical issues in human resource management and the measurement and reporting of intellectual capital. The new concepts and innovative findings from these empirical studies offer fresh perspectives and knowledge that will help organisations navigate the challenges of the digital age.

This issue aims to dialogue on how companies can effectively manage intellectual capital, create strategic value, and build resilience in the green and digital transitions.

The paper titled ‘Mind the change championing behaviour of employees while leaders work on engaging employees with the change process’ (by Islam) analyses the theories of social bond and psychological contract, and proposes

“A model that investigates the role of transformational leadership in influencing employees’ change champion behaviour and change-oriented work engagement. We collected data from 300 employees in Bangladesh’s banking sector. This study examined the hypotheses using structural equation modelling. The study’s findings indicate that transformational leadership directly influences employee change-oriented work engagement, while employee change champion behaviour acts as an indirect mediator. Therefore, it makes sense that implementing a transformational leadership approach during organisational change would likely enhance employees’ change champion behaviour, thereby influencing their change-oriented work engagement.”

The paper titled ‘Why do healthcare professionals quit their jobs? A bibliographic analysis’ (by Saha, Saha, Jha and Kumar) states that

“Turnover intention is a severe problem in the healthcare system. This study aims to highlight the problems related to the turnover intention of healthcare professionals with the help of bibliographic analysis. Metadata of 760 published articles was extracted from Scopus and analysed using MS Excel and VoSviewer. It was found that maximum research work in this topic has been done in USA, China, UK, and Canada. *Journal of Nursing Management* has published the maximum number of documents in this topic. Turnover rate, perception, leadership, cross sectional study, survey and questionnaires, multi-centre study are the common terms that are being used by researchers in the recent years. Research indicates the healthcare professionals who do not have a proper work life balance experience high levels of stress and are more likely to quit their jobs. Gaps have been identified and future research directions have been suggested.”

The paper titled ‘Significance of intellectual capital measurement: an investigation of the Bangladesh pharmaceutical industry’ (by Jisun, Nadarajah, Yasin and Tasnim) aims to analyse

“The most appropriate approach to measuring Bangladesh’s pharmaceutical sector’s intellectual capital efficiency and to determine whether intellectual capital components significantly affect pharmaceutical organisational performance using the value-added intellectual coefficient (VAIC), modified value-added intellectual coefficient (MVAIC), and adjusted value-added intellectual coefficient (AVAIC) models. Data from 2018 to 2022 from 20 pharmaceutical organisations enlisted in the Dhaka Stock Exchange was used. A fixed/random effect regression model through Stata 14 is applied to analyse the data. Additionally, the two-step system generalised method of moments (GMM) has been used to address endogeneity issues. It is observed that the AVAIC model is the most appropriate for calculating IC efficiency. Moreover, the results offer a more profound and new understanding of how IC components are associated with the performance of Bangladesh pharmaceuticals, however, the system GMM results suggest that these connections may not be as strong when endogeneity is considered.”

The paper titled ‘Investigating the impact of human resource accounting on the financial performance of the company: evidence from Indian companies’ (by Khan, Atif, Chaturvedi, Ahmad and Kumar) presents the results that discusses

“Actual data on how HR accounting and its components influence a company’s financial success. This evidence can help firms recognise the value of their people resources and make more successful decisions in emerging countries like India. Giving greater consideration to an organisation’s most valuable asset, its human capital, may be necessary to improve worker performance. Asset transparency and capitalisation in financial statements have a positive impact on business value. Despite the fact that this study is limited to 13 organisations, the findings indicate that an organisation’s training and development expenditure has a positive impact on its human resource value. This study found a statistically significant relationship between human asset value (HAV) and financial parameters, which has a positive impact on profitability, Shareholders return and firms value. Correlation research results show that HAV improves productivity and profitability for selected BSE-listed enterprises.”

Finally, the paper titled ‘Decoding intellectual capital’s association with innovation and financial performance’ (by Qazi, Singh, Weqar, Arafat, Haque and Zubair) studies

“The relationship between intellectual capital (IC) and the firm’s innovation capability and financial performance. We employed data from 65 Indian pharmaceutical firms from 2004 to 2019. Innovation capability is measured using the proxy of the firm’s research and development expenditure, while return on assets, return on investments, and asset turnover are used to measure the firm’s financial performance. The result shows that only capital employed efficiency has a positive association with the firm’s innovation capability, while all other independent variables are negatively related to it. Moreover, it was also found that IC, human capital efficiency, and capital employed efficiency have a positive relationship with most of the financial performance indicators. Lastly, structural capital efficiency does not have any affiliation with the firm’s financial performance. This is one of the first studies examining IC’s relationship with the firm’s innovation capability using Pulic’s (2000) VAIC model.”

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