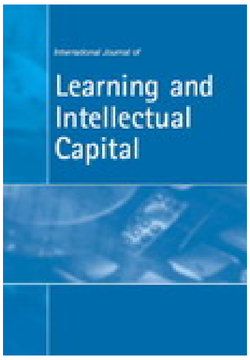

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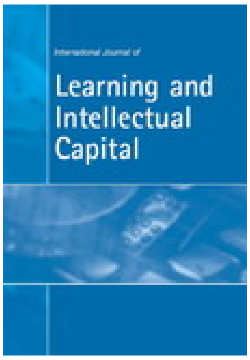

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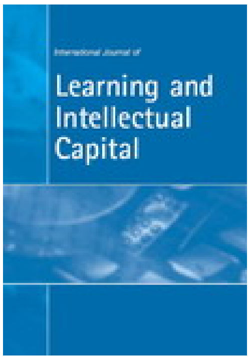

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1 Introduction

The digital age brings new ways to learn and work that can empower citizens and businesses but also new challenges for businesses and governments. The main challenges for the next decade are the green and digital transitions. On the path towards the digital transformation, intellectual capital (human capital, relational capital and structural) will be critical to achieve a sustained competitive advantage for companies, countries and regions.

The transition towards a greener economy will develop innovative products and services, boost the creation of green jobs and sustainable growth (European Commission, 2023; Gao et al., 2021; Jirakraisiri and Badir, 2021; Tariq et al., 2019; Yang et al., 2021). Green intellectual capital will play a pivotal role in the digital age.

The fields of intellectual capital, knowledge management and organisational learning can provide solutions for global challenges, offering innovative conceptual frameworks and tools for the digital ambitions for the next decade (Anik and Sulistyo, 2021). Nurturing and acquiring strategic knowledge-based resources companies and countries can reap the benefit of this digital and green transition and create sustainable growth in a more inclusive and resilient society and economy (Asiaei et al., 2022; Douglas, 2021; Faraji et al., 2022; Lytras and Ordóñez De Pablos, 2008; Mitsakis, 2019; Ordóñez de Pablos, 2004a, 2004b; Yusoff et al., 2019; Zane, 2023). Green intellectual capital will be one of the game-changers in the next decade.

2 Contents of the issue

The fifth issue of 2023 presents a collection of five papers that explore several key issues for organisational competitiveness in the digital age: intellectual capital disclosure, intellectual capital efficiency, knowledge management, organisational learning and organisational performance. The papers present empirical evidence from Bangladesh, Ethiopia, India, Indonesia, Iran and Thailand.

The paper titled 'Does intellectual capital efficiency improve bank performance and financial stability? Evidence from Bangladesh' (by Bhattacharjee) explores

> "the impact of intellectual capital (IC) efficiency on financial and market performance and financial stability of banks in Bangladesh through the lens of resource-based view (RBV) and knowledge-based view (KBV). This study measures IC efficiency by adopting 'value-added intellectual coefficient' (VAIC) approach suggested by Pulic. Return on assets (ROA), market to book ratio (MB ratio), and Z-score are used as indicators of banks' financial and market performance, and distress risk to quantity financial stability, respectively. The findings show that IC efficiency accelerates banks' financial performance, while IC consideration degrades banks' market performance and increases their insolvency risks. Furthermore, the study finds that physical and financial capital is the primary contributor to bank performance and long-term growth. The findings emphasize the importance of building an intellectual asset base, in enhancing bank efficiency and promote financial stability".

The paper titled 'Organisational learning: The link between knowledge management processes and organisational performance (case study: technology-based medium enterprise)' (by Hidary, Panahifar, Hosseini, Hajipour, Asfandiyar and Moghaddam) studies

> "the effects of knowledge management on organizational performance and the mediating effect of organizational learning on the relationship between the two in the Iranian context. The statistical population comprised 140 employees of a technology-based medium enterprise in Iran. The participants were selected via random sampling and based on Cochran's model. To illuminate the issue of interest, hypotheses were formulated. Data were collected using a questionnaire and analyzed using structural equation modeling, after which relationships between variables were investigated. Validity of the questionnaires was examined and verified consulting the university professors and experts, and the questionnaires' reliability was determined by calculating their Cronbach's alpha, that, indicating adequate reliability of them. Results showed a positive and significant relationship between knowledge management and organizational learning and between knowledge management and organizational performance (95 percent confidence). Organizational learning was positively and significantly associated with organizational performance. The findings confirmed the mediating effect of organizational learning on the relationship between knowledge management and organizational performance".

The paper titled 'Towards a qualitative understanding of intellectual capital in Ethiopian small and medium enterprises' (by Chakiso) analyses

> "the intellectual capital resources possessed by small and medium enterprises and presents how those resources are acquired, utilized, and exploited by them. A total of 30 enterprises were purposively selected among fast growing SMEs in Ethiopia and analyzed using multiple case study design. Attempts were made to represent both small and medium enterprises despite impossibility of sharp classification between them. The results of the analysis show that three main categories identified namely human capital, social capital, and structural capital are influencing the performance of SMEs in Ethiopia. At the same time, the acquisition and leveraging of human, social, and structural capital integrate each other to develop outcomes. This study fills the gap of scant attention given to SMEs acquisition, management, and exploitation of IC resources which is under-researched particularly in African context".

The paper titled 'Firm characteristics and corporate governance internal mechanism in intellectual capital disclosures of leisure industries in Indonesia and Thailand' (by Hatane, Kurniawan, Marcella and Kwistianus) examines

> "the function of firm characteristics and internal corporate governance mechanisms in assessing ICD in tourism and hospitality firms. A balanced panel weighted-least square analysis is performed on a sample of 51 Indonesian and Thai companies listed on the Indonesia Stock Exchange (IDX) and Stock Exchange of Thailand (SET), respectively, during the observation period of 2015 to 2019. Board Tenure Diversity is essential in reducing ICD. While other internal corporate governance mechanisms, government, managerial, and financial institutions ownerships are increasing the ICD. firm size, leverage, profitability, and cost of equity as the proxies of firm's financial characteristics are favourable for ICD. The contribution of this study is to bolster the research results that prove the validity of agency and signalling theories in explaining the role of corporate governance and financial characteristics as resources that can boost firm's intellectual capital activities and disclosures".

Finally, the paper titled 'A study of determinants of human resource accounting and its disclosure practices: Evidence from Indian listed companies' (by Khan, Sherwani, Atif and Ahmad) states that

> "HRA is one of the most debated topics in today's accounting industry. For valuing human resources, several theories have been offered, as well as numerous methodologies. The quality of human assets determines whether a company succeeds or not. Since HRA disclosure is not required in India, the country's total reporting standards are not up to par. This study aimed at finding out the determinants of Human Resource Accounting and disclosure practices in Indian companies over the period 2006–2007 to 2019–2020. Content analysis has been used to develop the human resource disclosure index containing 30 items of disclosure and a multiple regression model and welch two sample t-test have been used to analyze the data. The findings of the study indicated that the age, profitability, sales, value of the firm, and size of the firm have a significant impact on HRA while foreign ownership and leverage do not have a significant impact on HRA. While for HRD age, profitability, foreign ownership value of the firm, and size are significant while sales and leverage are insignificant. The study also revealed the significant differences in human resource disclosure practices between public and private sector companies, public sector companies are disclosing more substantial information as compared to private sector companies. This work adds to the body of knowledge and offers useful information. The companies will use the HR disclosure index developed in this study as a benchmark to improve their HR transparency going forward".

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