
Foreword

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Biographical notes: Eduardo Bueno Campos is Chair of Strategic Management at Universidad Autónoma de Madrid (Spain), Adviser of Innovation of the Science Park of Madrid, Director of the Knowledge Society Research Center (CIC) and Director of the Instituto Universitario de Administración de Empresas-IADE (Universidad Autónoma de Madrid, Spain).

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Margaret A. Peteraf is Professor of Strategic Management and Organization at the Tuck School of Business at Dartmouth. She is best known for her work on the resource-based view. More recently, she has been working on the topic of dynamic capabilities and strategy process. Her book on this topic, called 'Dynamic capabilities: understanding strategic change in organizations', with Helfat, Finkelstein, Mitchell, Singh, Teece and Winter, is in press (Blackwell).

The aim of this Special Issue, 'Theory and practice in measurement and management of intellectual capital: international experiences in different areas of activity, organisation and social frameworks', is to offer insights on theory and practice in the measurement and management of intellectual capital from an international viewpoint. The Special Issue covers diverse topics such as the origin and evolution of the concept of intellectual capital, models and basic methodologies of intellectual capital, conceptual relations in intellectual capital, knowledge management and organisational learning, experiences or main applications in different organisational models (profit and non-profit, private and public, *etc.*), and applications in cities, nations, regions and other social arrangements. Additionally, this issue covers future trends in the management and measurement of intellectual capital. The Special Issue follows a knowledge-based process and organisational framework, therefore offering a broader framework for analysis and decision making in the selection of strategies.

The paper 'Towards a model of intellectual capital in public administrations' by Bueno Campos *et al.* focuses on the role of intellectual capital in public administrations. The authors aim to measure and manage knowledge-based resources in such organisations. They propose a model building on the intellectual capital literature as well as the empirical study of two public units at the National Tax Authority in Spain (the Fiscal Studies Institute (IEF) and the Tributary Agency (AEAT)).

Pike *et al.* in their paper 'Intellectual capital: origin and evolution', describe a history of the development of intellectual capital. The paper traces the origins of intellectual capital to the economists of the 1930s. It also shows how the concept of resources was the critical element as companies developed. The authors chart the development of resource-based accounting in the two key periods of the 1950s and 1980–1990s. They also show how intellectual capital grew in two areas in the late 1980s into a perspective on management that dominated within a span of ten years.

Hervás-Oliver and Porta develop a cluster-knowledge transfer framework which establishes the cornerstones for understanding the creation, dissemination and measurement of intellectual capital within a cluster. Their paper, 'Making sense of knowledge transfer and intellectual capital measurement in clusters: the missing points', explains factors and agents integrated in knowledge creation and dissemination within industrial districts.

Bharathi, in his paper 'Understanding the intellectual capital statements – a case study of Infosys Technologies Ltd.', makes an attempt to evaluate the Intellectual Capital Asset Score Sheet in general. Specifically, the score sheet that is reported is that from Infosys Technologies Ltd. India for 1996–2005.

Renzl, in her paper 'Intellectual capital reporting at universities – the Austrian approach', focuses on intellectual capital reporting in universities. She analyses the situation of Austrian universities – which are required by law to present intellectual capital reports from the year 2005 onwards – and describes the model of intellectual capital reporting used at the Department of Management at the University of Innsbruck in Austria.

In his paper 'Values revisited', Iseri focuses on the review of existing value concepts. The paper also discusses the outcomes of an empirical application on production companies taking place in the Istanbul Stock Market.

Finally, Lucas, in his paper, ‘The role of teams, reputations and culture in effecting knowledge transfer’, analyses the relationship between teams, reputation and culture in knowledge transfer. It is argued that knowledge transfer is highly dependent upon individual attitudes. Therefore it can neither be mandated nor incentivised. The author pays close attention to the evolution of attitudes, what factors are at work, and how they affect knowledge transfer.