

## INTELLECTUAL CAPITAL RESEARCH TRENDS IN NON-PROFIT ORGANISATIONS: BIBLIOMETRIC ANALYSIS BASED ON SCOPUS DATA

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Article Info	ABSTRACT
<p><b>Article history:</b> Received Sep, 22 2024 Revised Sep, 25 2024 Accepted Sep, 30 2024</p> <p><b>Keywords:</b> Intellectual Capital, Nonprofit Organisation, Bibliometric Analysis, VOSviewer</p>	<p>This study explores the publication trends and impact of intellectual capital research within nonprofit organizations over the decade from 2014 to 2023.</p> <p><b>General Background:</b> As the significance of intellectual capital in enhancing organizational performance becomes increasingly recognized, a deeper understanding of its application in nonprofit sectors is essential.</p> <p><b>Specific Background:</b> Using bibliometric analysis, the research investigates 240 published articles from the Scopus database, focusing on the subjects of business management, economics, and social sciences.</p> <p><b>Knowledge Gap:</b> While existing literature highlights the importance of intellectual capital, limited studies specifically address its implications in nonprofit contexts.</p> <p><b>Aims:</b> The primary aim of this research is to identify trends, prominent authors, influential countries, and the overall landscape of intellectual capital publications in nonprofit organizations.</p> <p><b>Results:</b> Findings indicate a significant increase in publications, with 87 articles published, predominantly by authors from the United States and Italy. Bontis emerged as the leading author with 115 citations in the Journal of Intellectual Capital.</p> <p><b>Novelty:</b> This research employs VOSviewer software for bibliometric mapping, visualizing publication data and co-citation networks, thereby providing new insights into the research landscape.</p> <p><b>Implications:</b> The outcomes of this study not only inform scholars about the trajectory of intellectual capital research in nonprofit organizations but also highlight potential areas for future inquiry, suggesting the need for exploration beyond the Scopus database to encompass broader perspectives from platforms like Web of Science and Google Scholar. This study ultimately contributes to the literature by underscoring the importance of intellectual capital in enhancing nonprofit organizational efficacy and encourages further investigation into this critical area.</p> <p style="text-align: right;">This is an open-access article under the <a href="https://creativecommons.org/licenses/by/4.0/">CC-BY 4.0</a> license.</p> <div style="text-align: right;">  </div>

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### INTRODUCTION

Nowadays, many organisations face obstacles and challenges as new competitors emerge with attractive innovations that require organisations to review management processes and organisational performance[1][2]. The changes of globalization also give a reasons for organisations to remain vigilant regarding human resource management,

management, and needs [3]. This happens, among others, in non-profit organisations that are required to adapt to changes in running their business due to increasing demand for services from the public [4]. However, they face the reality of decreasing the level of trust of potential donors, leading to reduced funding for operating the organisation [5]. In this context, intellectual capital is the most well-known approach to knowledge management initiatives and has proven to be the most suitable approach for non-profit organisations [6]. With intellectual capital, organisations can know the development of organisational performance and strategy [7]. According to the report, organisations can develop innovative approaches to improve competitiveness in terms of Human Capital, Social Capital, and Organisational Capital [8]. In addition, intellectual capital also helps management in non-profit organisations measure the organisation's sustainability and is a vital tool to maintain a competitive advantage and ensure the company's success in a knowledge-based economy [9][10].

Intellectual capital disclosure initially came from the International Integrated Reporting Framework (IIRF) and became a trend [11]. Many organisations worldwide have successfully embraced the concept of intellectual capital (IC) and it is said that non-profit organisations are the most active organisations in demonstrating, managing, and reporting intellectual capital [12]. From the perspective of [13], doing a study of intellectual capital in non-profit organisations is more interesting as most of the current industry research is broad and conceptual. However, the advantages that non-profit businesses experience concerning intellectual capital measurement, management, and reporting still need to be well documented. Based on Scopus data from 2014 to 2023 on research titled "Intellectual Capital in Non-profit Organisations," the results show five countries with the highest number of studies. The first position is the United States, which has conducted the most research on this topic with 21 articles. The second position is Italy which has 17 articles. The third position is the United Kingdom which has seven articles. The fourth and fifth positions are Australia and Malaysia, with the same number of 6 articles. From the Scopus database search, it can be proven that research on the topic of intellectual capital in non-profit organisations in several countries is a topic that has received enough attention but must continue to be developed and explored for research to exist [14].

Non-profit organisations are social enterprises that provide intangible services and are considered knowledge-intensive enterprises. Knowledge plays an essential role in conserving excellence and innovation in the unprofitable sector. However, NPOs and social enterprises are immature organisations whose knowledge is often fragmented and poorly formalized [15]. Intellectual capital is the economic value of the firm's two categories of intangible resources: structural and human [16]. Human capital is a source of innovation that combines knowledge, skills, and abilities to complete organisational tasks [17]. Intellectual capital, such as employee expertise, experience and creativity, process efficiency, intellectual property, or essential relationships with customers and partners, is underestimated. However, in these elements, the potential of the future lies and becomes an opportunity for innovation development [10]. Intellectual capital plays a strategic role in social enterprises as its knowledge-centric approach helps organisations maintain a global business orientation while maintaining their social aspects. In other words, intellectual capital helps social enterprises strengthen their social legitimacy by placing the social dimension at the core of their business strategy [4].

In this case, even if other organisations do not operate for profit, it does not mean that they can be considered part of an NPO. This only applies to public entities at the national center level (Central institutions (State and Government agencies) and local level (Regions, Provinces, and other public institutions) [18]. Although non-profit organisations may undertake income-generating activities, donations generally fund their operations. Human resource management in non-profit organisations requires specific aspects related to recruiting, training, and developing volunteers. Due to their dependence on donations, non-profit organisation's sustainable and stable functioning is directly affected by organisational and demographic changes. At the same time, the sector is positively influenced by the high level of volunteerism worldwide [19]. The crucial role of human capital and relational capital has an impact on the performance of non-profit organisations. It emphasizes the importance of quality relationships with key stakeholders [20]. Assessing a non-profit organisation's ability to perform is closely related to the reputation built by the organisation itself [5]. A good reputation is considered a means of organisational development because it is the basis for consolidating or strengthening existing relationships and creating new relationships [21].

Here are some research results on intellectual capital in non-profit organisations in the socio-cultural, health, and religious sectors. Research [21] mentioned that small-scale social cooperatives that are part of non-profit sector organisations are not profit-oriented in their organisational culture. Their core values and activities are embedded in a social logic where the well-being of the people involved in the organisation's activities is a top priority. Human capital is the most important, as people are the determining factor for the organisation. In research [22], intellectual capital investment in rehabilitation organisations provides more effective and efficient rehabilitation services that result in client satisfaction, the satisfaction of people with disabilities and their families, as well as the satisfaction of rehabilitation team members, will ultimately benefit the organisation. Another study [2] highlighted the importance of recognizing and investing in intellectual capital as a solution for all NPOs and waqf organisations. Given the importance of intellectual capital in helping NPOs gain a competitive advantage in today's complex environment, Muslim countries can benefit from the experiences of other NPOs in developing the waqf sector. From some of the research results above, intellectual capital, especially human capital, positively impacts the performance of non-profit organisations. However, in [9] there is a difference, where human capital and relational capital have little influence on the sustainability of non-profit organisations compared to structural capital. This is because organisational routines, procedures, culture, and databases, are elements of structural capital embedded in the social enterprise itself. From the exposure of several previous studies, there are different points of view regarding the function of intellectual capital components in non-profit organisations.

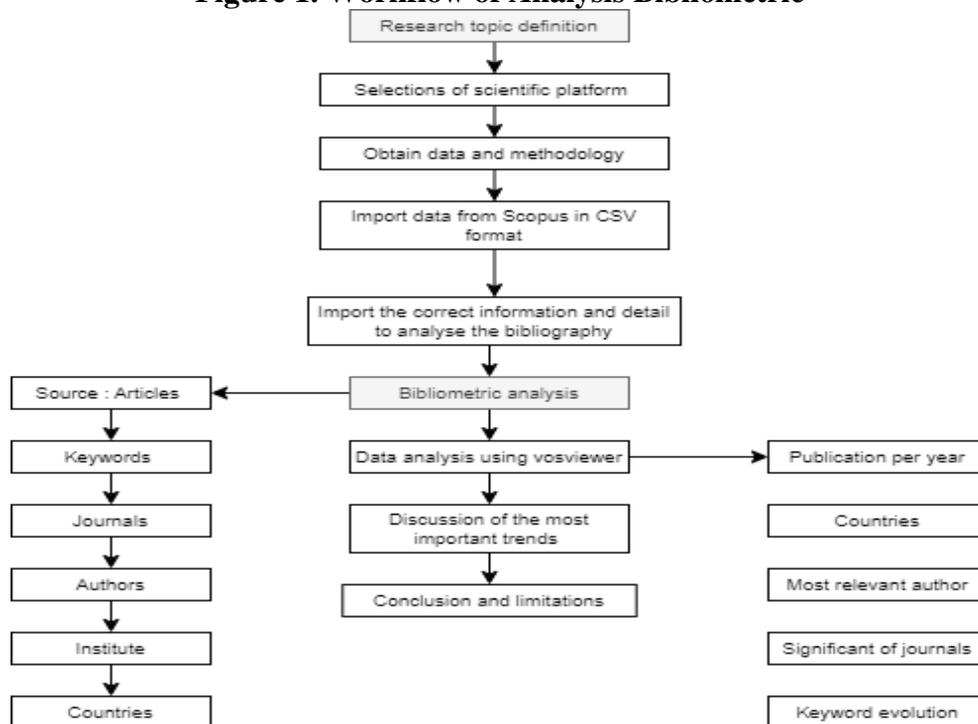
This research uses the Scopus database to capture as much research as possible to examine the history and trends of intellectual capital in non-profit organisations. This research aims to explore and identify objects that have yet to be or are rarely discussed by researchers. In the future, this research can be used in further research so that there will be more diversification of intellectual capital research objects in non-profit organisations.

**METHODS**

This study analyses the research trends of intellectual capital in non-profit organisations over ten years from 2014 to 2023, using the results from scientific article repositories through the bibliometric analysis method. Bibliometric analysis is a well-known method of detecting article development trends in the research field [23]. Bibliometric research aims to highlight the recent progress, challenges, and future potential of a particular topic [24]. The database analyzed in this study is articles published in Scopus journals to identify new research gaps.

In this study, 240 publications were taken from the Scopus journal database according to the specified keywords. The search area used in this study only covers the subjects of business management and accounting, economics, econometrics, finance, and social sciences. The keywords used are also determined following the research topic so that it is appropriate for obtaining bibliometric analysis results. The keywords used were intellectual capital and non-profit organisations using the Boolean search query operator ("intellectual capital" OR "knowledge capital" OR "intangible assets" OR "human capital") AND ("non-profit organisation" OR "non-profit organisation" OR "non-profit sector" OR "non-profit sector" OR "NGO" OR "non-governmental organisation"). The bibliometric analysis in this study used VOSviewers software as a data processing tool to visualize the bibliographic data network based on the occurrence of authors, countries, keywords, and co-citations.

**Figure 1. Workflow of Analysis Bibliometric**



Some of the indicators used in the research are related to the number of scientific article publications per year, the countries that conduct the most scientific article research related to the topic of intellectual capital and non-profit organisations, the most productive journals in the last ten years, the most productive researchers who publish

scientific articles related to the topic of intellectual capital and non-profit organisations, the most popular keywords and the development of these keywords in the last ten years, scientific articles that get the most citations, and researchers with the strongest co-citations.

## RESULTS AND DISCUSSION

This section reveals the findings of a comprehensive bibliometric analysis aimed at elucidating pivotal research inquiries. The bibliometric analysis consists of several items, namely the year of publication, most productive journals, the countries with the most publications, the most prolific and influential researcher, the author with the highest citation rank, keyword analysis, and analysis by author.

### Publication Year

Analysis of the number of publications is important to help researchers know the pattern and popularity of intellectual capital research themes [25] in non-profit organisations from year to year. Based on the data, it has been analyzed that over the last ten years, the number of publications of articles on the topic of intellectual capital in non-profit organisations has tended to increase.

**Table 1. Year of Publication**

<b>Year</b>	<b>Number of Document</b>	<b>Year</b>	<b>Number of Document</b>
2014	7	2019	10
2015	5	2020	8
2016	2	2021	11
2017	10	2022	11
2018	11	2023	12
		<b>Total</b>	<b>87</b>

Source of table data reference: Scopus

Based on table 1 above, The total publications from 2014 to 2023 are 87 documents. In 2017, there was a significant increase in publications on this topic, and this continued in subsequent years. Generally, the increase in publications in a certain time indicates that the topic is increasingly in demand by researchers and advances in information technology [26].

**Figure 2. Year Publication Trends**



**Most Productive Journals**

**Table 2. List the Most Productive Journals**

Journal	Publisher	Number of Document
Journal of Intellectual Capital	Emerald	5
Nonprofit Management and Leadership	John Wiley and Sons	4
International Journal of Voluntary and Nonprofit Organisations	Springer	4
Conflict and Health	Springer	2
Sustainability Switzerland	Multidisciplinary Digital Publishing Institute	2
Transformations in Bussiness and Economics	Vilnius University Press	2
Journal of Islamic Accounting and Bussines Research	Emerald	1
Journal of Bussiness Ethics	Springer	1
Journal of Workplace Learning	Emerald	1
International Journal of Knowledge Based Development	Inderscience Publishers	1

Source of table data reference: Scopus

Table 2 shows the results of the analysis of the most active publishers over the past decade. JIC ranks first as a journal with a total of 5 publications through Emerald Publishers. In second and third place are Nonprofit Management and Leadership and International Journal of Voluntary and Nonprofit Organisations, with the same number of publications of 4 documents through Wiley and Springer Publishers. Emerald and Springer are the publishers that publish the most articles related to intellectual capital in non-profit organisations with seven documents. Analyzing the journals related to the topic of intellectual capital in organisations is important to know the contribution of the authors

in the journals related to the topic and help researchers in deciding the appropriate and relevant references in their research.

**Countries with the Most Publications (Analyse Co-Authorship)**

**Table 3. Countries with the Most Publications**

Country	Number of Document	Country	Number of Document
United States	21	Canada	4
Italy	17	Netherlands	3
United Kingdom	7	Poland	3
Australia	6	Turkey	3
Malaysia	6	Korea	3

Source of table data reference: Scopus

Based on table 3 above, this study shows that the top 10 countries have contributed to the development of intellectual capital studies in non-profit organisations globally over the past ten years. About 52% of the publications were contributed by the United States and Italy. This signifies that both countries are major players in the research progress of this topic. The United States ranks first as the most productive country, with 21 scientific articles published. Followed by Italy as the second country with 17 publications.

**Figure 3. Bibliometric Map by Publication Country with Network Visualisation Mode**

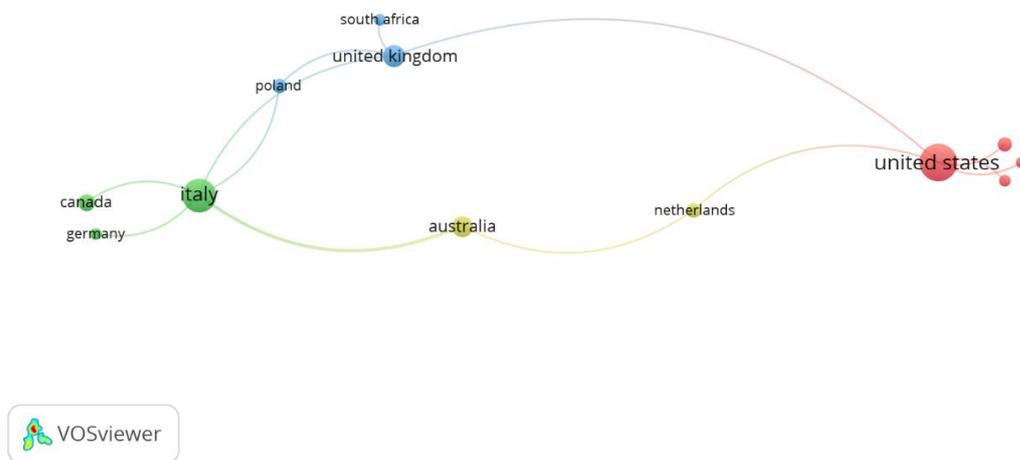


Figure 3 shows the collaboration between countries' Co-authorship. There are four collaboration networks marked in red, green, and yellow. In the first cluster, the United States has five links and five strengths of connection with South Korea, the UK, and the Netherlands. The second cluster is Italy, which has five links and seven strengths of connection with Canada, the UK, Poland, and Australia. The fourth cluster is the UK with 4 links and four strengths of connection with the USA, Poland and Italy. The last cluster is Australia with two links and four connection strengths with the United States and Italy. The analysis shows that the subject of intellectual capital in non-profit organisations has

been studied by relevant countries which shows the importance of analyzing aspects of the subject in various institutions and universities around the world.

### Most Productive Researcher

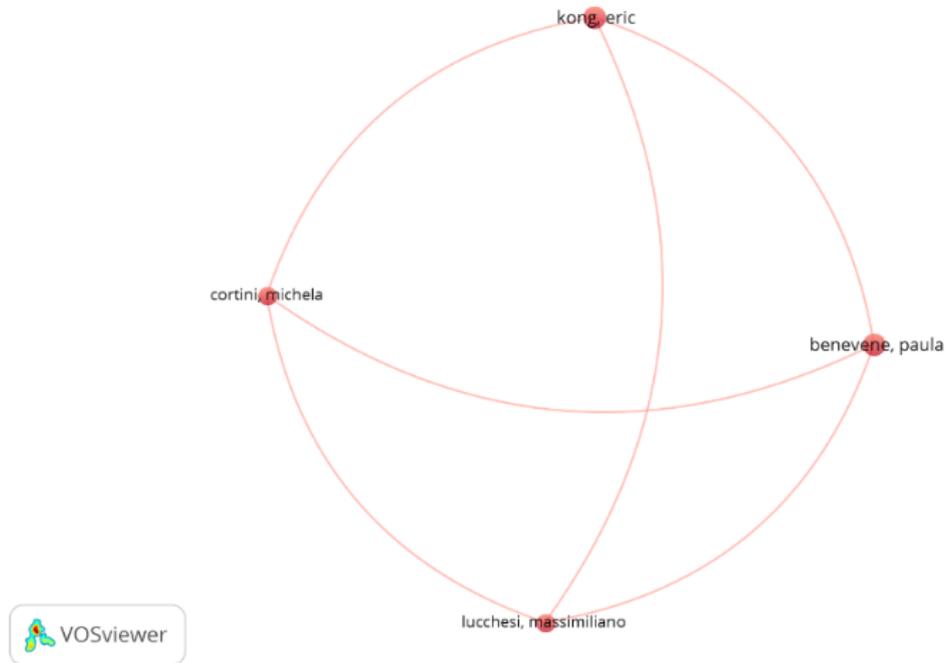
**Table 4. Most Prolific and Influential Researcher**

Author Name	Number of Document	Number of Citation	Afiliation	Country
Benevene-Paula	3	60	LUMSA University	Italy
Kong-Eric	3	85	University of Southern Queensland	Australia
Veltri-Stefani	3	28	University of Calabria	Italy
Cortini-Michela	2	56	University of Chieti	Italy
Lucchesi-Massimiliano	2	56	LUMSA University	Italy
Engku Ali-Engku R.A.	2	20	International Islamic University Malaysia	Malaysia
Kassim-Salina	2	20	International Islamic University Malaysia	Malaysia
Laallam-Abdelkader	2	20	Karabuk University	Turkey
Key-Katherine A	2	12	Grand Valley State University	United States
Pope-Jennifer A	2	12	Grand Valley State University	United States

Source of table data reference: Scopus

Table 4 shows the results analysis of articles on the topic of intellectual capital and non-profit organisations over the last ten years from 2014 to 2023, it was found that authors from universities in Italy dominated the list of most prolific authors, followed by authors from universities in Malaysia and the United States. Benevene-Paula, Kong Eric, and Veltri are the authors with the highest publication rate of 3 articles. Kong-Eric is the author who is included in the list of authors with the highest number of citations, totaling 85 citations. Figure 4. shows that the authors Kong.e, Cortini.m, Lucchesi.m, Benevene.p collaborate.

**Figure 4. Bibliometric Map Based on the Most Prolific and Collaborative Authors**



**Author with the Highest Citation**

**Table 5. List of Author with the Highest Citation**

Author Name	Year	Journal	Number of Citation
Bontis	2018	Journal of Intellectual Capital	115
Vitiello	2014	Community Development Journal	66
Westoby	2020	Ambio	62
Van Den Togt	2017	Journal of Organisational Effectiveness	60
Luo	2023	Management Decision	51
Benevene	2017	Journal of Intellectual Capital	47
Kong	2015	Knowledge Management Research and Practice	29
Ihm	2019	Nonprofit Management and Leadership	27
Jaskyte	2018	Voluntas	26
Ambelu	2017	Weather and Climate Extremes	25

Source of table data reference: Scopus

Table 5 Shows the ranking of the top 10 cited authors and journals. Based on the analysis, we found that author Bontis leads the list and dominates the most cited articles with 115 citations in the Journal of Intellectual Capital (JIC). JIC is a popular journal in publishes research on various intellectual capital topics in the context of a modern knowledge economy. JIC is an impactful indexed journal in the Web of Science and Scopus citation reports occupying the highest quartile in the business and management category [26][27].

**Figure 5. Bibliometric Map of Author the Most Cited Articles**

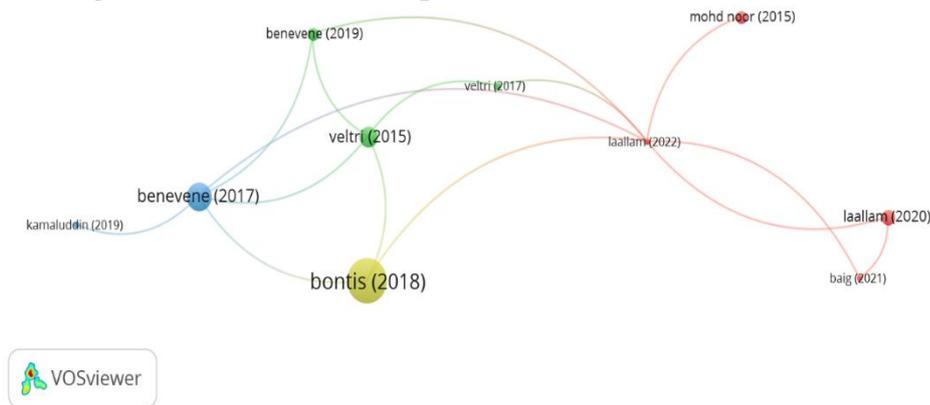


Figure 5 shows a visualization map of authors with the most citations indicated by the largest circle. In research [28], human capital and relational capital affect social performance which emphasizes the quality of relationships with stakeholders. This means that human resources need to be accompanied by good relations with stakeholders [4]. Research states that Human Capital is seen as more relevant than Relational Capital and Organisational Capital in obtaining organisational value. Training and knowledge development are needed among senior managers to better understand the concept of the intellectual model. The research [14], concluded that IC in Italian organisations is used as a tool for managerial purposes and coordinates the organisation effectively, and ignores the beginning of the IC concept. They conduct IC reporting systems by adjusting work needs, instead of following the established IC framework. From some of the research above, the intellectual model has a positive influence by utilizing different elements of IC, adjusted to the conditions of each organisation.

**Keyword Analysis (Co-Occurrence analysis)**

**Table 6. List The Most Popular Keywords**

Keyword	Number of Citation
Intellectual Capital	19
Human Capital	15
Nonprofit Organisations	9
Social Capital	6
Relational Capital	5

Non-profit Organisations	5
Organisational Capital	3
Knowledge Management	3
Nonprofit Sector	3
Innovation	3

Source of table data reference: Scopus

Out of 341 overall keywords, 193 keywords were selected that met the threshold and appeared at least once in the VOSviewer map. Based on table 6 above, the most frequently occurring term in this study was 'Intellectual Capital' with 19 occurrences and 92 linkages to other keywords. In second place is 'Human Capital' with 15 occurrences of 76 linkages to other keywords. The keyword NPOs came in third with 9 occurrences. Other examples related to intellectual capital are 'social capital', 'organisational capital', and 'relational capital'.

**Figure 6. Bibliometric Map of Keywords Based on Author**

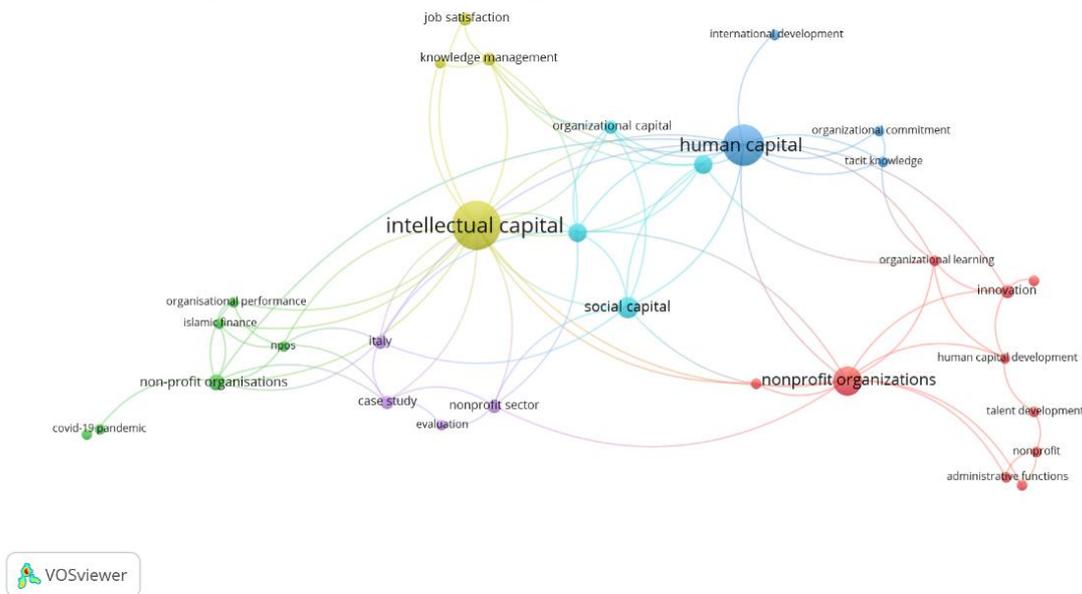


Figure 6 shows the co-occurrence of keywords. Six clusters of keywords can be observed, nonprofit organisations followed by human capital development being the main cluster (red color), nonprofit organisations reappearing in the second cluster with organisational performance (green color), and to a lesser extent, clusters containing important terms in this topic namely intellectual capital, human capital, relational capital and social capital (blue and yellow). This class determines the importance of the topic related to the analyzed articles and relates to the topic concept of intellectual capital in non-profit organisations.

**Figure 7. Bibliometric Map of Keywords Based Overlay Visualization**

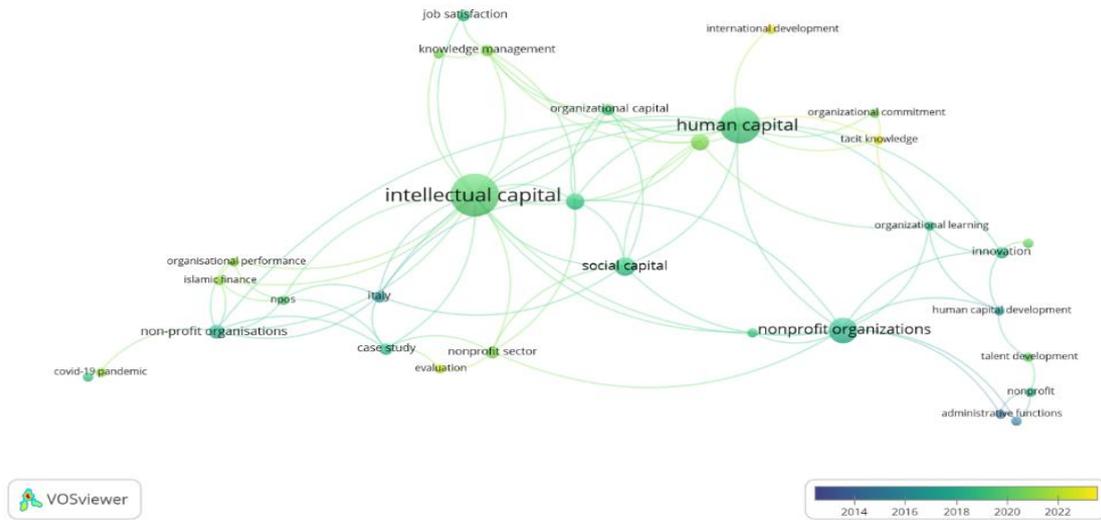


Figure 7 shows a network map visualization that provides information related to the development of keywords from year to year on the topic of intellectual capital in non-profit organisations. The development of keywords is marked with three main colors: purple, green, and yellow. The more purple the keyword subject is, indicating that the research has been conducted for a long time. The more yellow indicates the more recent the research. From the map, it can be seen that research on the topic of non-profit organisations related to intellectual capital is dominantly filled with blue and green colors. This shows that the issue of intellectual capital in non-profit organisations still needs to be explored more deeply to produce research with fresher topics. From this keyword bibliometric map, the researcher recommends that future researchers can conduct intellectual capital research in the context of tacit knowledge and international development in non-profit organisations.

**Researchers With The Most Co-Citations (Co-citation Analysis)**

**Table 7. Co-citation Rank**

Author Name	Number of Citation	Total Link Strength
Kong e.	68	2226
Bontis n.	49	1604
Dumay j.	43	1604
Guthrie j.	36	1271
Edvinsson l.	30	954
Cortini m.	27	971
Benevene p.	26	887
Roos g.	23	765
Salamon l.m.	23	619
Veltri	22	978

Source of table data reference: Scopus

Based on table 8, it can be analysed that the authors with the highest number of co-citations are Kong e., Bontis n., and Dumay j. Citation analysis involves tracking pairs of papers that are co-cited in the source article. When the same pair of papers are co-cited by multiple authors, research clusters begin to form. The co-cited papers in these clusters tend to share a common theme.

**Figure 8. Bibliometric Map Based on Co-citation**

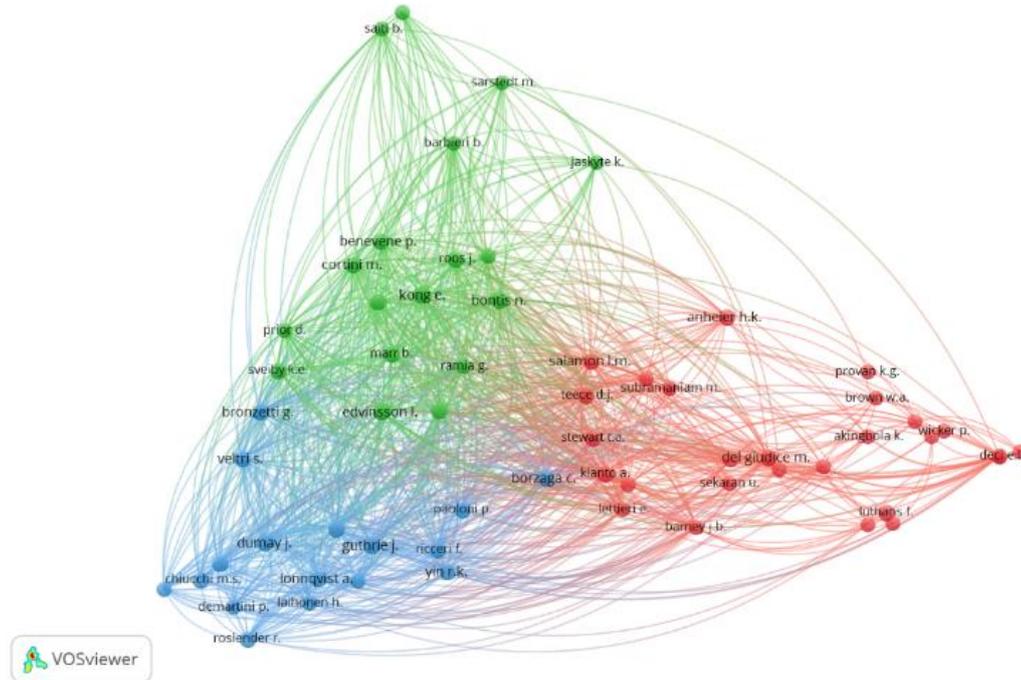


Figure 8 represents the co-citation network with other articles. There are 3 clusters in this bibliometric map. Articles relevant to the research topic are represented by the red cluster with 27 items. In this cluster, Salamon is present as the author of the article with the most citations and is the center of the network. The second green cluster is represented by Benevene, Bontis, Cortini, Edvinsson, Kong, and Roos. This cluster dominates the list of authors with the most co-citations of articles and the most relevant articles to this topic. Finally, the blue cluster is represented by Dumay, Guthrie, and Veltri as the authors with the most co-citations. Collaboration between authors in the writing of these articles increases the visibility of scientific publications in different fields of knowledge and thus reduces the knowledge gap from different points of view and perspectives [29].

## CONCLUSION

In conclusion, **Fundamental Finding**, this study reveals a significant increase in the quantity of publications on intellectual capital in nonprofit organizations over the past decade, highlighting the contributions of key authors such as Bontis and influential countries like the United States and Italy. **Implication**, these findings underscore the growing recognition of intellectual capital's role in enhancing nonprofit organizational performance and serve as a foundation for future research in this area. **Limitation**, however, the analysis is constrained by the reliance on the Scopus database, which may

exclude relevant studies published in other databases, potentially leading to an incomplete understanding of the research landscape. **Further Research** is encouraged to explore intellectual capital in nonprofit organizations using alternative databases, such as Web of Science or Google Scholar, to broaden the scope of inquiry and uncover additional insights that may inform scholars and practitioners alike.

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