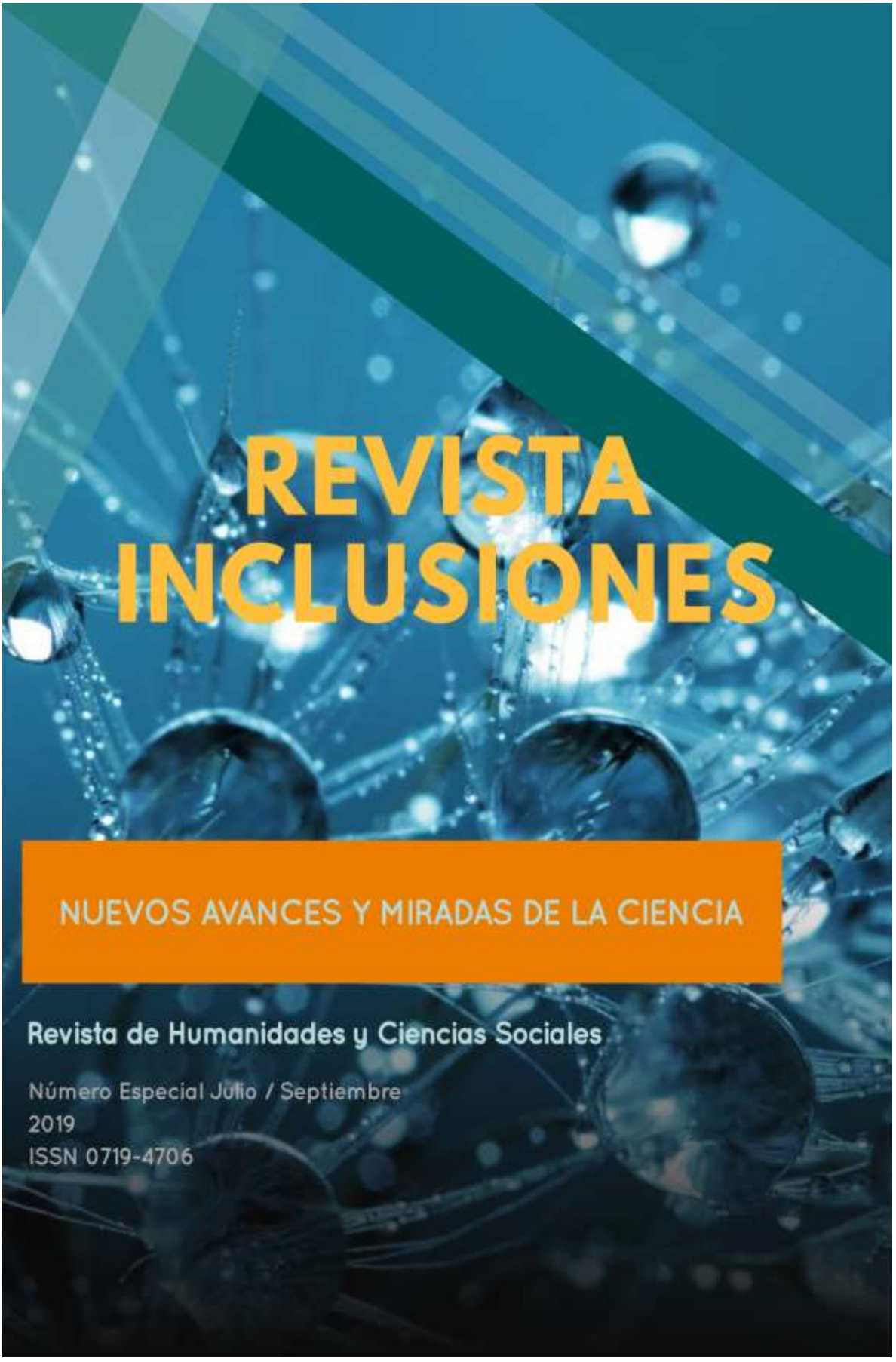
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AN INVESTIGATION INTO THE RELATED FACTORS OF INTELLECTUAL CAPITAL IN GOVERNMENTAL ORGANIZATIONS: A CASE STUDY OF THE GOVERNMENTAL ORGANIZATIONS IN KERMAN PROVINCE (IRAN)

Azam Shafiee Bafti
Kerman Branch, Islamic Azad University, Kerman, Iran
Sanjar Salajegheh
Kerman Branch, Islamic Azad University, Kerman, Iran
Rostam Poorrashidi
Kerman Branch, Islamic Azad University, Kerman, Iran

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Abstract

Intellectual capital has an influential role in helping an organization to reach its purposes and many attentions have been paid to it in recent decades. The concept of intellectual capital is related to different factors, if studies, which can help the organizations to be prosperous. Hence, in the current study the related factors with the concept of intellectual capital are investigated with regard to the organizations of Kerman province (Iran). The participants of this study consisted two groups: the experts and the instructors of governmental management and the staff of executive organizations. To select the governmental management instructors all around Iran, 30 instructors who had the prerequisite criteria had been selected by using the opinions of their thesis supervisors. Moreover, using Morgan table 381 staff were selected to participate in this study. The data analysis by SPSS 22 and Liserl 22 showed that the factors such as capabilities and qualifications, technical knowledge, attitudes, culture, structure, organizational learning, technical capital, social services, social excellence, social connection, partner relationship, connection with the media, and the organization image of intellectual capital have positive effect on intellectual capital.

Keywords

Intellectual capital – Factor analysis – Governmental organizations – Structural equation

Para Citar este Artículo:

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Introduction

The emergent of new economic which is based on knowledge and information raises the interests of the researcher to investigate intellectual capital. This field of study states that intellectual capital determine the company values. In the current knowledge-based societies, the importance of intellectual capital is more emphasized than financial capital due to their feature to bringing sustainable profits. In the knowledge-based economic, the intellectual capital is considered as an important part of company value. To manage the intellectual capital needs the company ability to identify, measure and report it.

Since 1990, the studies about intellectual capital started and, gradually, these studies start to investigate the value of intangible assets in the organizations and propose models for it. Intellectual capital has been defined in different ways. Edvinson and Malon stated that there is difference between the company market value and its office related value, and it is no more than a hidden value. The have also stated that the hidden values can be analyzed as the organization intangible assets and to be called intellectual capital.

Intellectual capital is a multi-disciplinary concept and the understanding it in the disciplines related to commerce and business is different. While in the past intellectual capital was unknown, now, it finds its role in the process of economic development, managerial, technological, and social affairs. There are some factors leading to intellectual capital among them are the revelation in the technology of knowledge, the increasing rate of attention to knowledge based economic, the changing pattern of social network, and innovation which lead to competitive advantages.

Given the importance of intellectual capital in the success of organizations and companies, in the current study the related factors with the concept of intellectual capital are investigated with regard to the organizations of Kerman province (Iran).

Statement of the problem

In the knowledge-based world, the organizational capabilities are specified based on knowledge and intellectual capital and the managers should know that which capabilities are important to sustain the competitive advantages. Consequently, the intellectual capital are turning to strategic things to manage the sustainable business and innovation. Given that, the company does not just produce goods but it should produce value added to remain in the economic. In the current era, the most challenging issue for the managers is to prepare the context for the developing the minds of the staff in a knowledge-based company. Knowledge and intellectual capital management turn to be among the skills of the managers which in the current economic has competitive advantages for the organization. This can be obtained through establishing the relationship with the consumers and obtaining the necessary experiences. The organizations seek the intellectual capital through knowledge and knowledge management. When the companies are paving the way from industrial economic to knowledge-based economic they may encounter different complexities. Sequentially, they need to them aware of the ways to control intellectual capital. This issue leads the companies to determine their intangible assets and manage them.

Intellectual capital has an important role in the innovation, productivity, growth, commercial competitiveness and economic performance of the company. Measuring the

intellectual capital is very important to measure the organization productivity. If the intellectual capital will be not measured correctly in the companies or organizations, the manager will be unable to regulate the strategies. It is so because the strategy regulation of a company should be regarded as important and be regarded as one of the main sources of profits.

Ignoring the intellectual capital by the managers will lead to some consequences such as inability in using the entire of value added. Hence, it can be concluded that the success of a company or organization is due to using intellectual capital. That said, the concept of intellectual capital is important in the organizations and determining its factors are crucial. Moreover, the undeniable role of intellectual capital in the success of the companies make the importance of identifying and explain the related factors multifold. Determining the factors of intellectual capital is important since this determination can have effect on the decisions of investors and financial suppliers of firms. However, due to be intangible, the intellectual capital is not paid the deserved attention in the organizations and companies and a limited number of companies tried to determine and measure their companies' intellectual capital. The research question of this study is What are the related factors of the intellectual capital of the staff of Kerman province organizations, and what with be the fit model for it?

The hypotheses

Cultural factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Structural factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Organizational learning factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Technical capital factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Attitudinal factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Technical knowledge factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Capabilities and qualification have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Social service factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Social excellence have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Social communication factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Partner relationship factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Communication with suppliers have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Media factors have statistical significant relationship with the intellectual capital of the staff of Kerman province governmental organizations.

Theoretical underpinnings

Intellectual capital management

The success of organizations is much dependent on the ability to manage the intellectual capital. Recently, intellectual capital is considered as one of the main instrument to increase competitive competence among the organizations. Moreover, measuring intellectual capital is used to compare companies, determining their values, and improving control of the companies. Intellectual capital is the provider of a new basis for the competition of the companies. To increase the positive effect of the firms, it is necessary to find a better understanding of the intellectual capital and the methods to measure, identify, and manage it. AICPA suggests five directives in this regard:

1.- Determining the intellectual capital of the firm
2.- Drawing the key factors of value
3.- Measuring the intellectual capital
4.- Managing the intellectual capital
5.- Reporting the intellectual capital

The first step is to determine the intellectual capital of a firm. In this step, the intellectual capital should be defined, meaning that the criteria should be identified based on them the real value of intellectual assets can be determined. Determining what the things related to intellectual capital are can contribute the firms to reach their objectives. This step includes the value measurement. Not all of the intellectual capital are important for the firms. The intellectual assets are important which lead the firms to achieve their objectives. The intellectual capital can be obtained through conducting interviews, workshops and survey studies through the internet. When the intellectual capital is determined, it can be measured. When providing value the criteria of measuring intellectual capital, we should note that the values depend on the firms' approaches toward intellectual capital.

The next step is to draw the valuation map. In the second phase, the intellectual capital is measured based on value drivers. Value drivers are the factors which lead to change in the value of the intellectual capital and influence it. These value drivers need to be specified based on a strategic planning. This can have two functions: establishing the assurance of the fact that the value factors are coherent with the intellectual capital and making the connection between the strategy and the role and importance of intellectual capital in the progress of the strategy easy.

In the third phase, the correct management information will be gathered about intellectual capital functions. After determining and drawing the intellectual capital related values, the firm can start measuring them. There are many approaches to measure

intellectual capital. When the intellectual capital is measure it can be managed, too. Based on measuring the process we can understand the function, either it is progress or regress. The information can be used in the decision making, assessing the strategies, and managing the risks. Hence, in the fourth phase, the collected management information will be analyzed in order to improve managing operations with regard to instruction and decision making. The final step is to report intellectual capital.

In the fifth phase, the reports about intellectual capital are given during one or more financial year. These reports will be beneficial for domestic and foreign shareholderswho related to the company. The purpose behind providing reports about intellectual capital is to provide stakeholders with the related information. The traditional reporting cannot support the correct description. There are different approaches to provide traditional reporting based on different standard which are not agreed upon yet. Consequently, different organizations have provided their reports, individually, and state that there are advantages such as Stakeholders awareness about the firm's strategies, improving the firm's image, and the reputation of the firm.

Methodology and analysis of the results

This research is a mixed method study in the form of a correlational one. Two groups participated in this study. the first group included the experts and the instructors of governmental management which contributed to the study first by introducing the related factors of intellectual capital and , second, in the proposing the fit model of intellectual capital; having in mind the level of maturity of their knowledge management in the governmental organizations of Kerman (Iran). The second group were all the staff of the governmental organizations of Kerman. The executive organizations are all those organizations which are included in article 11 (1) of the Law on Program and Budget and article 160 of the Fourth Development Plan Act, in one way or other benefited from the general budget. There are 111 organization which are included in this category based on Kerman human resource and development management of Governorate. To select the governmental management instructors all around Iran, 30 instructors who had the prerequisite criteria had been selected by using the opinions of their thesis supervisors. Moreover, using Morgan table 381 staff were selected to participate in this study.

$$Z\left(\alpha/2\right)^2 = Z(\%25) = 1.96$$

$$n = \frac{\frac{t^2 pq}{d^2}}{1+\frac{1}{N}[\frac{t^2 pq}{d^2}-1]} = \frac{\frac{(1.96)^2(0.5)(0.5)}{(0.05)^2}}{1+\frac{1}{48958}[\frac{(1.96)^2(0.5)(0.5)}{(0.5)^2}-1]} \approx 381$$

The main instrument of data collection was a researcher-made questionnaire. The questionnaire contains 41 questions. Four question out of the 41 questions measured capabilities and qualifications (1-4), four question measured technical knowledge (5-8), 6 questions were for attitudes (9-14), four question for culture (15-18), two questions were for structure (19-20), three questions for organizational learning (20-23), four questions for technical capital (24-27), two questions for the social services (28-29), two questions for social excellence (30-31), two questions for social communication (32-33), three questions for communication with suppliers (34-36), three questions for the shareholders

communication (37-39), and two questions for the media (40-41). For qulitizing the information the alternatives completely agree to completely disagree from a 5-likert were included. The questionnaire which was assessing the intellectual capital had 42 questions. Out of the 42 questions, 15 were about human capital (1-15), 13 questions for structural capital (16-28)14 question for relation capital (29-42) the validity of the both questionnaires were content validity and were conducted based on the experts' opinions.

To assess the reliability of the questioners Cronbach's alpha was used. The results of the reliability assessment about the questioners constructs about intellectual capital are shown in Table 1. The reliability was equal to 0.95 which was an indication of a high reliability of the questionnaire. Moreover, the least reliability was seen for social excellence as 0.68 and the most reliability was seen for attitudes 0.83. Overall, the results showed a sufficient reliability with regard to the 13 indexes of the questionnaire.

NO.	Variable	R	No. of Questions	No. of Participants
1	All related factors to intellectual capital	0.95	41	392
2	Capabilities and qualifications	0.68	4	392
3	Technical knowledge	0.68	4	392
4	Attitudes	0.83	6	392
5	Culture	0.76	4	392
6	Structure	0.75	2	392
7	Organizational learning	0.76	3	392
8	Technical capital	0.76	4	392
9	Social services	0.75	2	392
10	Social excellence	0.65	2	392
11	Social communication	0.67	2	392
12	The connection with the suppliers	0.71	3	392
13	shareholders communication	0.79	3	392
14	Connection with media	0.67	2	392

Table 1
Internal validity of the questionnaire and the related factors to intellectual capital

Demographic findings

182 participants, equal to 46.4%, were male, and 205, equal to 52.3%, of the respondents were female. Regarding age categories, 66 participants had less than 30 years, 123 participants were between 31-35,106 participants were between 36-40, and 95 participants were above 40 years. The most frequency belonged to the interval of 31 – 35 years, equal to 31.4%. with regard to level of education, 58 participants, equal to 14.8% had associate of art and below degree; 201 participants, equal to 51.3% had bachelor of art degree, 124 participants, equal to 31.6% had master of art degree, and 8 participants, equal to 2% had PhD degree. The most frequent degree belonged to bachelor degree. Which regard to organizational position, 50 participants (12.8%) were worker, 266 (67.9%) were masters, and 47 (12%) were at other organizational positions. Moreover, 29 participants (7.4%) did not respond to this question.

First of the normality of the data was examined and then the investigating of the definitions of structural equations for path analysis, goodness-fit indexes, research hypotheses, and the relationships between existing variables wereexamined through doing regression. SPSS 22 and Amos 22 were used to analyzed the data. Examining the skewedness of the data, it can be figure out that the data was normalized. On the other hand, among the presumptions of structural equations such as Multivariate linear regression is that all the errors should be equal to 0 and the variance of the errors should be sustainable. This assumption means that the distribution of the errors should be normal. To measure the dependency of the errors the Durbin-Watson was used. If the obtained interval will be between 1.5 to 2.5 one can argue that there is no coefficient between them and they are normal. In the current study the amount of 1.899 which is between 1.5 and 2.5 and shows that there was no coefficient between the errors. Figure 1 shows that the errors are normally distributed.

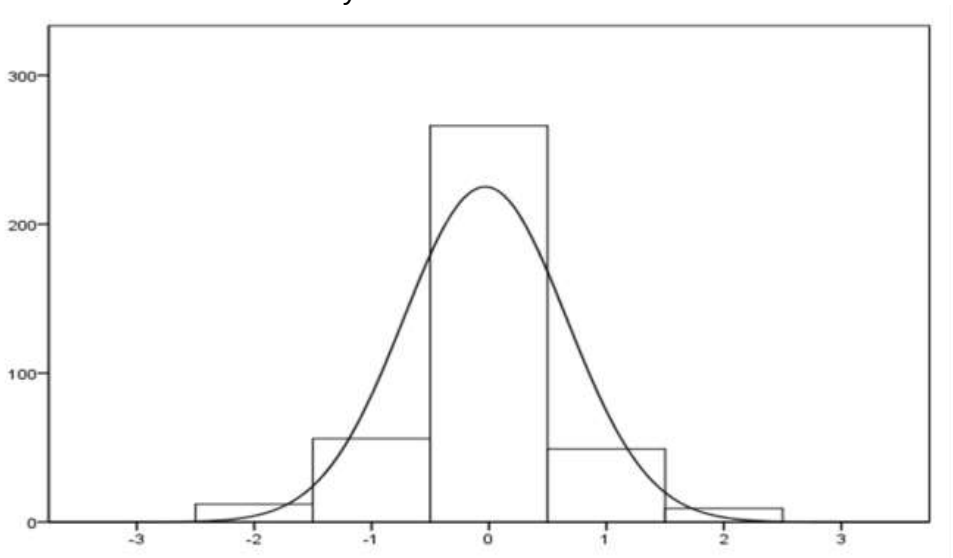

Figure 1.
The histogram showing that errors are normally distributed

As stated earlier, the questionnaire had 13 aspects of intellectual capital which confirmatory factor analysis was used to investigate the validity. Confirmatory factor analysis the external consistency among the questions. The results of such analysis indicated that the questionnaire contained 13 aspects. In the following section the tables and figers are shown.

In this section the goodness of fit indexes for confirmatory factor analysis are shown. As indicated in Table 2 the index of $\mathrm{df}/\mathrm{x}^2$is 1.91which according to the experts' opinion, 1 to 3 are appropriate for this index[1]. Moreover, DF was positive and more than zero and in this study it was 650. For the indexes of (AGFI), (GFI), (CFI), (NFI), (IFI). In this study all of the indexes were above 0.90 except GFI = 0.87 and AGFI = 0.83. Sharma et al.[2] stated that GFI and AGFI indexes are sensitive to df and the number of participants. In this regard, changing the number of participants and the df lead to more fit of the model.

[1] Ahmad Abareshi and Yaghob Hosseini, Modeling the structural equation (Tehran: Jame Shenasan Publication, 2011).

[2] S. Sharma; S. Mukherjee; A. Kumar & W. R. Dillon, "A simulation study to investigate the use of cutoff values for assessing model fit in covariance structure models". Journal of Business Research, Vol: 58 num 7 (2005): 935-943.

If the df will be more than the number of the participants the bias will be downward and the results will be underestimated. In the current study the df was 650 which was higher than the number of the participant, 392. In the results, the GFI and AGFI will be underestimated. Moreover, the RMSEA was 0.04 which showed the fitting of the model. Overall, the results indicated that the model fit and it could be used to determine the dimensions of factors related to intellectual capital.

Indexes	$\mathbf{x^2}$	df	df/x^2	GFI	AGFI	RMSEA	NFI	IFI	CFI
The calculated measure	1234	650	1.91	0.87	0.83	0.04	0.86	0.93	0.92

Table 2
The estimated indexes of confirmatory factor analysis
of the related factors to intellectual capital

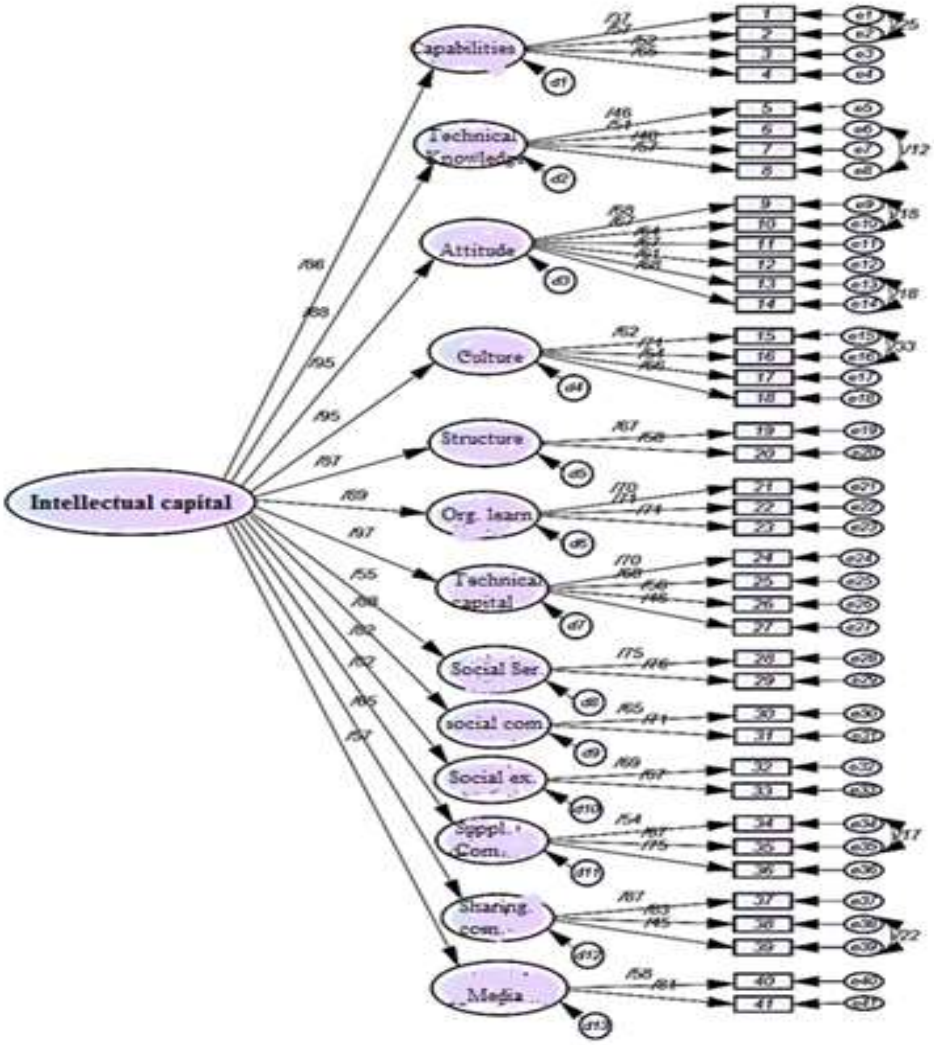

Figure 2
Confirmatory factor analysis of the factors related to intellectual capital

In Figure 2 one of the scientific approaches to investigate the internal consistency of a series of complex indexes used is estimated confirmatory factor analysis which examines the loading and the relationships of the indexes. The factor loading represents the correlation of the index with the relevant factor and can be interpreted to any other correlations. To indicate whether or not the factor loading is statistically significant, the t value is used. T-value is used for knowing whether or not the factor loading is statistically significant. If t-value will be more than 1.69 or -1.69 it means that the factor loading is positively or negatively significant. Koline also stated that the indexes with the factor loading less than 0.3 will be omitted. The results of the factor analysis in this study indicated that all of the 13 factors had acceptable t-value and path indexes. That said, the 13 factors would measure the intellectual capital. The following section showthe 13 indexes separately.

Construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Capabilities and qualifications	question1	0.37	0.14	5.43	<0.001
	Question2	0.57	0.33	6.82	<0.001
	Question 3	.52	0.27	5.69	<0.001
	Question 4	0.65	0.42	6.16	<0.001

Table 3
Factor analysis of the Capabilities and qualifications

The results of Table 3 indicate that all of the questions of the questionnaire and the construct of capabilities and qualifications have an acceptable t-value so they are statistically significant. Question 4 had the most explanatory role (R2 = 0.42). based on the factor loading results question 2 and 3 had a relative appropriate ability in measuring the construct of capabilities and qualifications.

Construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Technical knowledge	Question 5	0.46	0.21	7.51	<0.001
	Question6	0.51	0.26	6.48	<0.001
	Question7	0.48	0.23	8.82	<0.001
	Question8	0.57	0.33	6.98	<0.001

Table 4
Factor analysis of the technical knowledge

The results of Table 4 indicate that all of the questions of the questionnaire and the construct of technical knowledge have an acceptable t-value so they are statistically significant. Question 8 had the most explanatory role (R2 = 0.42). Based on the factor loading results questions5to8 had a relative appropriate ability in measuring the construct of technical knowledge.

construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Attitudes	Question9	0.68	0.46	12.48	<0.001
	Question10	0.67	0.45	13.24	<0.001

	Question11	0.64	0.41	11.43	<0.001
	Question12	0.67	0.45	11.98	<0.001
	Question13	0.61	0.37	9.90	<0.001
	Question14	0.68	0.46	12.06	<0.001

Table 5
Factor analysis of the technical knowledge

The results of Table 5 indicate that all of the questions of the questionnaire and the construct of attitude have an acceptable t-value so they are statistically significant. Questions 9 and 14 had the most explanatory role (R2 = 0.46). Based on the factor loading results questions9-14-10-12-11-13 (respectively) had a relative appropriate ability in measuring the construct of attitude.

construct	questions	Standardized factor loading	variance) R^2(	t	p-value
culture	Question15	0.62	0.39	12.15	<0.001
	Question16	0.71	0.50	13.73	<0.001
	Question17	0.54	0.30	9.08	<0.001
	Question18	0.66	0.43	10.68	<0.001

Table 6
Factor analysis of the culture

The results of Table 6 indicate that all of the questions of the questionnaire and the construct of culture have an acceptable t-value so they are statistically significant. Question 16 had the most explanatory role (R2 = 0.50). Based on the factor loading results questions16-18-15-17 (respectively) had a relative appropriate ability in measuring the construct of culture.

construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Structure	Question 19	0.67	0.45	9.33	<0.001
	Question 20	0.58	0.34	8.84	<0.001

Table 7
Factor analysis of the culture

The results of Table 7 indicate that all of the questions of the questionnaire and the construct of structure have an acceptable t-value so they are statistically significant. Question 19 had the most explanatory role (R2 = 0.45). Based on the factor loading results questions19 and 20 (respectively) had a relative appropriate ability in measuring the construct of culture.

construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Organizational learning	Question21	0.70	0.49	11.81	<0.001
	Question22	0.71	0.51	12.58	<0.001
	Question23	0.71	0.50	12.47	<0.001

Table 8
Factor analysis of the organizational learning

The results of Table 8 indicate that all of the questions of the questionnaire and the construct of structure have an acceptable t-value so they are statistically significant. Question22 had the most explanatory role (R2 = 0.51). Based on the factor loading results questions22, 23, 21 (respectively) had a relative appropriate ability in measuring the construct of organizational learning.

construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Technical capital	Question24	0.70	0.49	12.46	<0.001
	Question25	0.68	0.46	12.39	<0.001
	Question26	0.56	0.31	10.34	<0.001
	Question27	0.46	0.21	8.49	<0.001

Table 9
Factor analysis of the Technical capital

The results of Table 9 indicate that all of the questions of the questionnaire and the construct of technical capital have an acceptable t-value so they are statistically significant. Question 24 had the most explanatory role (R2 = 0.46). Based on the factor loading results questions24-25-26-27 (respectively) had a relative appropriate ability in measuring the construct of technical capital.

construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Social services	Question 28	0.75	0.57	8.50	<0.001
	Question 29	0.76	0.58	8.53	<0.001

Table 10
Factor analysis of the social services

The results of Table 10 indicate that all of the questions of the questionnaire and the construct of social services have an acceptable t-value so they are statistically significant. Question 29 had the most explanatory role (R2 = 0.58). Based on the factor loading results questions29-28 (respectively) had a relative appropriate ability in measuring the construct of social services.

Construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Social excellence	Question30	0.65	0.42	10.80	<0.001
	Question31	0.71	0.50	11.41	<0.001

Table 11
Factor analysis of the social excellence

The results of Table 11 indicate that all of the questions of the questionnaire and the construct of social excellence have an acceptable t-value so they are statistically significant. Question31 had the most explanatory role (R2 = 0.50). Based on the factor loading results questions31-30 (respectively) had a relative appropriate ability in measuring the construct of social excellence.

Construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Social communication	Question 32	0.69	0.47	10.23	<0.001
	Question 33	0.67	0.45	10.08	<0.001

Table 12
Factor analysis of the social communication

The results of Table 12 indicate that all of the questions of the questionnaire and the construct of social communicationhave an acceptable t-value so they are statistically significant. Question32 had the most explanatory role (R2 = 0.47). Based on the factor loading results questions32-33 (respectively) had a relative appropriate ability in measuring the construct of social communication.

Construct	questions	Standardized factor loading	variance) R^2(	t	p-value
communication with suppliers	Question 34	0.54	0.29	8.27	<0.001
	Question 35	0.67	0.45	9.93	<0.001
	Question 36	0.75	0.57	9	<0.001

Table 13
Factor analysis of the communication with suppliers

The results of Table 13 indicate that all of the questions of the questionnaire and the construct of communication with suppliershave an acceptable t-value so they are statistically significant. Question36 had the most explanatory role (R2 = 0.57). Based on the factor loading results questions36-35-34 (respectively) had a relative appropriate ability in measuring the construct of communication with suppliers.

Construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Shareholders communication	Question 37	0.87	0.76	12.37	<0.001
	Question 38	0.83	0.69	13.94	<0.001
	Question 39	0.45	0.20	8.17	<0.001

Table 14
Factor analysis of the Shareholders communication

The results of Table 14 indicate that all of the questions of the questionnaire and the construct of Shareholders communicationhave an acceptable t-value so they are statistically significant. Question 37 had the most explanatory role (R2 = 0.76). Based on the factor loading results questions37-38-39 (respectively) had a relative appropriate ability in measuring the construct of Shareholders communication.

Construct	questions	Standardized factor loading	variance) R^2(	t	p-value
Media	Question 40	0.58	0.34	6.90	<0.001
	Question 41	0.81	0.66	8.72	<0.001

Table 15
Factor analysis of the Media

The results of Table 15 indicate that all of the questions of the questionnaire and the construct of Media have an acceptable t-value so they are statistically significant.

Question 41 had the most explanatory role (R2 = 0.66). Based on the factor loading results questions41-41 (respectively) had a relative appropriate ability in measuring the construct of Media.

Conclusion and implications

Intellectual capital is one of issues discussed in different fields of trade and science such as technology. This capital encompassesof intangible resources, principles, cultural and behavioralpatterns, capabilities and abilities, and the process leading to knowledge. One of the way to identify the strengths and weakness is to measure intellectual capital; to help the managers in their decision making process. The organizations should make balance among the process managing the knowledge. To make this balance, the organizations should change their organizational culture. In another word, intellectual capital is a resource of value creation for the organizations which is based on the knowledge and skills of the staff, organizational resources, the business processes, and the stockholders' relationships. Given the importance of intellectual capital for the organizations, this study conducted with the purpose of determining the related effective factors to the intellectual capital of the staff of governmental organizations of Kerman province. At first, the research studies conducted in Iran and other countries have been scrutinized in order to establish the theoretical underpinnings and also to provide the necessary and related questions.

In this study to collect the data both the desk research method (referring to the documents) and the survey one (distributing questionnaire) were used. To calculate the content validitythe opinions of the experts were asked and to estimate the factorial validity the factor analysis was run. Moreover, to assess the reliability of the questionnaire Cronbach alpha was used.The summary of the obtained data will be shown in the following section.

Two groups participated in this study. The first group included the experts and the instructors of governmental management. The second group were all the staff of the governmental organizations of Kerman. There are 111 organizations which are included in this category based on Kerman human resource and development management of Governorate. To select the governmental management instructors all around Iran, 30 instructors who had the prerequisite criteria had been selected by using the opinions of their thesis supervisors. Moreover, using Morgan table 381 staff were selected to participate in this study.

The results of SPSS 22 and Liserl 22 indicated that all the investigated factors including capabilities and qualifications, technical knowledge, attitudes, culture, structure, organizational learning, technical capital, social services, social excellence, social connection, partner relationship, connection with the media, and the organization image of intellectual capital had a statistically positive effect on the intellectual capital at significance level of 0.05. in another word, all of the hypotheses of the study are supported. Based on the obtained results, it can be suggested that:

1.- It is suggested that the organization enhances its connection with the media to increase its popularity and acceptability to increase the organization social attraction. It is suggested that the organization increase its understanding of the media to improve its image. In terms of social service, it is suggested that the necessary planning will be done with the citizens to increase the quality of the organizational activities. It is suggested that the

principle of customer appreciation will be conducted to attract the citizens. Moreover, the organizations should be responsive to the activities they do.

2.- Since the organizational culture is regarded as the identity of an organization and since organizational culture is the core in the model of intellectual capital, it is suggested to hogenize the principles of the organizational culture among the staff in order to the staff do their best for its improvement and they will be pioneers in removing anti-values. In this regard, a firmer relationship will be made between the culture and other elements of intellectual capital. Doing so, an appropriate type of organizational capital will be established which tries to search, understand and create the necessary knowledge of the organization.

3.- Since the structural elements had been shown to be effective on intellectual capital and the t-values were acceptable, it is suggested that an appropriate structure will be designed among the factors based on the prerequisites of the organization to sustain and improve such a relationship.

4.- Since the organizational learning was statistically significant and its t-value was acceptable with regard to intellectual capital; it is suggested that the staff can provide each other's with theirknowledge; leading to the correct transmission of knowledge in the organization. Research and development should be paid more attention by the managers.

Since the technical capital was statistically significant and its t-value was acceptable with regard to intellectual capital, it is suggested that the organizations pay more attention to their intellectual assets and also try more on research and development.

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