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# 6<sup>th</sup> INTERNATIONAL CONFERENCE ON GOVERNANCE AND ACCOUNTABILITY (ICGA)

FACULTY OF ACCOUNTANCY  
UNIVERSITI TEKNOLOGI MARA  
8 – 9 APRIL 2021

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on Governance and Accountability (ICGA)

**"Sustainability and Inclusivity"**



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## THE 6<sup>TH</sup> INTERNATIONAL CONFERENCE ON GOVERNANCE AND ACCOUNTABILITY (ICGA) 2021

*Sustainability*

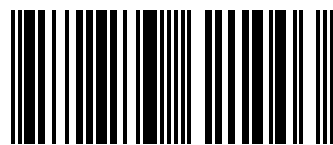
and

*Inclusivity*

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Overall, the empirical findings show significant relation between intellectual capital, physical capital and profitability, thus supports the resource-based theory of the study.

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### Current Trend and Development on Intellectual Capital and Performance: A Bibliometric Analysis

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#### ABSTRACT

For both society and organizations, intellectual capital is critical. It could be a source of competitive business advantage that leads to the generation of wealth. This study aims to conduct a bibliometric review on current trend and development of 'Intellectual Capital' and 'Performance' over 63 years (1956-2020) on topics related to business, economics and accounting. By adopting bibliometric analysis, we derived data from Scopus online database as of December 12, 2020. Based on the 'keywords' search results, our study finalized 1,621 valid documents for further assessments. We utilised Harzing's Publish and Perish to analyse basic evaluations before proceeding with VOSviewer for data visualization purposes. The findings highlight the trend of literature on 'Intellectual Capital' and 'Performance' since its inception in 1956. The number of publications achieved 100 publications since 2013 and keep increasing each year. Most previous publications were in English, with more than 178 authors from more than 97 different countries. Using specific keywords of 'Intellectual Capital' and 'Performance', the results were derived based on the titles and keywords of the documents. Thus, the results of the search query for other fields such as abstracts, and different keywords are excluded. This paper offers an overview and better understanding of the current trends and development of the topic since its inception in 1956, and also serve as a valuable reference and direction for future research.

**Keywords:** intellectual capital; performance; bibliometric analysis.

#### INTRODUCTION

The extant literature has revealed nine dimensions of intellectual capital namely, human capital, structural capital, relational capital, organisational capital, social capital, customer capital, innovation capital, information capital and technology capital (Inkinen, 2015). Human capital is the employees' intelligence, values, attitudes, skills, capabilities, experience. Structural capital is information system, databases, routines, procedures, processes, business development plan. Relational capital is the knowledge embedded in the firms' external relations such as customers, suppliers, competitors, society, and government. Organizational capital is organizational culture, databases, information system, processes, manuals, routines and structures. Organizational capital and structural capital address the same phenomena of intellectual capital and have been used as interchangeable terms. Social capital is the value of the firms'