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The Enterprise' IC Management under the Digitalization

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ABSTRACT

Advancing by means of Digitalization the Forth Industrial revolution stipulates the new opportunities for business and societies related to the usage of the enterprise' Intellectual capital. Possessing the similar nature as the trends mentioned the very resource results to become a basic one it to provide a qualitative transformation of the mode of performance of the enterprises. The analysis of such tendencies, their interpretations in the specialized papers and the determination of the prospective directions of their further investigation relevant for both practitioners and scholars constitute an object of the present article. The analysis realized operated with various research methods of general type (analysis, synthesis, etc.) and the specific ones (content analysis, comparativistic tools and others). Their application proved the relevance of the integral approach towards the enterprise' Intellectual capital under Digitalization to determine correctly its impact over the organizational performance in a whole. The authors revealed the insufficiency to limit the investigation with the exposure of main layers of the recourse formed these before the digitalization trend as well as its new element due to the trend mentioned and constituted in terms of Network capital only. Nowadays the more and more attractive to scholars' research topicality considers poorly the effects of relationship mechanisms between various layers and elements of intellectual capital to impede the identification of the causal relationship while their interaction and its overall total with the intellectual capital contribution to the business and society development. Such an analysis constitutes a perspective direction for the further research of the subject.

Keywords: digitalization; intellectual capital; human capital; relational capital; organizational capital; network; network management conceptions; network capital

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ОРИГИНАЛЬНАЯ СТАТЬЯ

Управление интеллектуальным капиталом предприятия в условиях цифровизации

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АННОТАЦИЯ

Стимулируя цифровизацию, четвертая промышленная революция открывает перед хозяйственными предприятиями новые возможности использования их интеллектуального капитала, освоение которых серьезно сказывается на состоянии бизнеса и общества. Под действием указанных трендов этот ресурс, обладающий сходной с ними природой, становится базовым и при своем использовании обусловливает серьезные изменения в поведении организаций. Анализ этих тенденций, их отражение в специальной литературе и определение перспективных, актуальных для практиков и аналитиков направлений исследования интеллектуального капитала составили предмет настоящей статьи. В процессе анализа применялись разные методы исследований как из числа средств общенаучного инструментария (анализ и синтез, системный подход и другие), так и специальные инструменты (контент-анализ, компаративистский инструментарий и иные). Подготовленное исследование подтвердило важность проведения в условиях цифровизации целост-

ного, системного подхода к анализу интеллектуального капитала предприятия, позволяющего корректно определить его влияние на поведение организации в целом. Авторы показали недостаточность изучения эффектов от изменений, пусть и существенных, отдельных составляющих данного ресурса, которые сформировались еще до цифрового тренда, а также от появления нового, обязанного последнему своим возникновением элемента интеллектуального капитала в виде сетевого менеджмента. В исследованиях этих вопросов, к которым сегодня все шире обращаются в специальной литературе, слабо учтены результаты функционирования механизмов взаимоотношений между составляющими и элементами интеллектуального капитала. Это не позволяет определить казуальный характер их взаимодействия и его сводный итог, в том числе как вклад использования интеллектуального капитала в развитие бизнеса и общества. Изучение такого рода связей представляет перспективное направление исследований в рамках указанной проблематики.
Ключевые слова: цифровизация; интеллектуальный капитал; человеческий капитал; реляционный капитал; организационный капитал; сеть; концепции управления сетью; сетевой капитал

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Introduction

The coming Forth Industrial revolution stimulates the new opportunities for business and societies based on the enormous progress of the information flows and their application in production systems. By 2020 global IP traffic expect to reach 2.3 zettabytes against 1.1 trillion gigabytes in 2016[1]. Such a beginning of the "zettabyte era" is complemented with the profound changes of the essence of an organization's processes & products, transforming these into Internet-compatible data packages that can be created, stored, and transferred in bits and bytes, along with the information associated with them, which nowadays is labeled Digitalization, D [1].

The process is accompanied with the application of multiple mobile devices such as big data analytics, 3D printing, additive manufacturing, artificial intelligence, machine learning to mention just some these to reduce enterprises' transaction costs, optimize their production processes, facilitate speed and scalability, introduce networks as their prospective organizational form facilitating thus the creation of economic value [2].

Still if the information and the technologies of its operation are not manipulated properly, with a clear goal destination and its adequate fulfillment the efforts will not result fruitful. The analysis of the contemporary state of such efforts, their conceptualization and sources are the subject of the present paper.

1. Intangibles as a special object of Digitalization

The operating under the digitalized economy require a company to perform basing on the integrated management system with the information treated by human intelligence in the contextualized form i.e. with the knowledge resources. Thus, the ability of human mind to create & manipulate them for the maintenance, growth and development of the company, i.e. providing the financial and other kinds of value, is conceptualized in terms of Intellectual capital, IC (intangibles).

Since the IC is kept primarily in the minds of the humans these orchestrated in the company as an economic organization the variety of their interpretations of the production processes and the fusion of such concepts in terms of organizational knowledge and IC combined with the other economic structures provide a quantity of different interpretations of the elements of IC. They are, just to name some: the human capital, organizational, structural, organizational, relational, management-, customer-, innovation-, process-, infrastructure-, culture-, social, ICT, etc.

A large variety of these is due mainly to the particular nature of the IC different from the conventional one (capital), which look more impressionable with another term semantically similar to IC, i.e. intangibles (intangible assets, capital, etc.) The absence of the physical embodiment makes it vague, difficult to recognize and measure aggravated this with the absence of the respective accounting-specific methods.

Still the regularly application of various types of intangibles in the organizational practices and its relevance for the management, financial, strategic & other types of performance make the firms to seek for its strict identification and efficient management.

The initial intents of the latter dated the last decades of the 20th century all aimed to provide management with the information relevant to generate value resulted quite identical in content although different in conceptualizations, theorizations and measurements formulated. The

[1] The Global Information Technology Report 2016 World Economic Forum and INSEAD Geneva 2016. URL: www.weforum.org/gitr (accessed on 25.08.2018).

majority of IC models assumed a distinction between its People, External, and Internal dimensions.

The first one refers to human capital fundamental related to peoples' competencies, skills, know-how, experience, etc. The second one means the inner institutions, routines, processes and others operated within the organization. The third, the external structures in form of customer linkages, suppliers' relationship and others.

Their measurement intents resulted with a more or less stable and common set of indicators and a number of methods employed (*Tabl. 1*).

Later on, the intents of systematization evolved were subject of various factors of the economic, political and social nature. The managerial impetus, for example, stimulated the distinction between the "accountability" of some intangibles (the one to follow the accounting principles) against those not adequate to be accounted (i.e. corporate reputation, social responsibility, etc.) their dynamics (various IC indexes to follow the corporate IC capital evolution, reporting, etc.), comparability with other organizations[2], etc.

Nowadays the problem of the lack of IC analysis is recognized at various levels of economic subjects and stakeholders. It is quite notorious that after the recent business survey more than 90% of senior business executives consider an exhaustive management of intangibles to be of special importance for the top management and treat the former as of the top three issues of their agenda [4].

At the national level some of leading economies introduced the satellite accounts for intangibles and at the global level the respective research projects are realized in a number of international organizations.

Still the evolution of the IC challenge look outstripping the international efforts. An important factor of influence over the resource relate to the advances of D. It stimulates the further diversification of the structures of IC based on the revolutionary progress of the information and communication technologies and facilitate the opportunities to develop the IC elements, modify them and/or identify the new ones.

2. The Digitalization impacts over the IC

If interpreted in terms of human, relational and organizational capital the IC became the subject of a number of changes just being the most pronounced of these identified and conceptualized.

Engaged in the D processes the HC tended differentiating the value of its ingredients educing those built on specialized skills and on the generic ones. The first type defined also in terms of the "advanced" or "knowledge-based" skills demand intuition and ingenuity when its subjects face with unfamiliar situations and actually constitute the firm-specific type of knowledge opposite to the generic or routine- rule-based-tasks- skills. The D impacts different trends of the elements mentioned because of the informatization of the inner processes of the organization increasing the intensity and returns of the advanced human capital skills application and strengthening the needs of human capital with such skills and knowledge of how to operate with these technologies and extract the most value with them. This trend contrasted the commoditization of generic / routine-, rule-based-tasks- skills with their devaluation and marketization.

The increase of the relevance of the advanced skills has to do also with their special ability to learn permanently, internally incl., and adapt the knowledge obtained to the firm integrating them with the core processes of the company and its hierarchy to become such an asset highly firm-specific and sticky [5]. Serving such a capacity as a source of competitive advantages for the company it became more and more appreciated as a relevant asset difficult if not impossible to be codified & copied.

Conversely, generic skills tended transforming to be easily codified & copied reducing thus the firm specificity and value.

The Relational capital evolution under D is the subject of the transparency, reciprocity and trust progress provided by blockchain, artificial intelligence and various other digital technologies development. The new features facilitate the transaction costs mitigation and the respective business models optimization increasing thus relational capital value.

The progress of the Organizational capital under the D relates both to transformation of its elements existed (business models, internal organizational structures, etc.) and the reinforcement of the previously negligible nets and their derivatives (networks, platforms, etc.). In organizational terms the trends are due to the intensification of the processes of near-decomposability and modularity facilitated by the D to proliferate the increasing returns to scale properties immanent to the design of nets [6].

The near-decomposability phenomena, a concept introduced by H. Simon, refers to the reorganizing of

[2] The most popular approaches to value the IC are Market-to-book ratios; Tobin's "Q"; Calculated Intangible Value (CIV) to apply to norms of a respective industry, The value Explorer of Knowledge Advisory Services (KAS) and a "Colorised" reporting (of S. Wallman) stressing the additional narrative reporting to supplement the financial one.

Table 1

The basic indicators of IC

Dimension	Main Indicators
People	Employee satisfaction, education level, training & education costs, years of experience, reputation, value added (per employee), Rookie ratio
Internal	IT investments, frequency of the database usage, number of patents, number of multifunctional teams, R&D expense
External	Satisfied customers index, sales per customer, frequency of the repeat orders, profitability per customer

Source: [3].

complex, hierarchical systems into simpler aggregated parts, without loss of generalization. The D enables such processes in the internal structures of organizations due to the new opportunities deduced from their effective analysis, design and structuring facilitating their decomposing into various units different from each other but integrated on various basis.

Conversely, the modularity relates to the interrelationship between different components of a system, their mutual links and modes of efficient functioning integrated [7]. The modular systems are flexible and decomposable when the interactions among the systems' various modules become negligible. The opportunities of such systems in the economy to proliferate become real under the introduction of the respective digital tools able to be applied both to intangible and tangible assets in various production spheres and segments, the human, relational and organizational capitals included. The tools mentioned, the application programming interfaces, for example, facilitate a flexible adaptable design interface, impede the scratch of the software code existed and facilitate the creation of other soft systems.

The usage of the instruments mentioned promote the respective changes of the many of the elements of IC. The notorious case of its human segment is the acqui-hiring practice, that is the acquiring of the highly specialized individuals or/and teams from a competitor without organizational infrastructure and production lines just to benefit from their skills portfolio.

The main transformation of the organizational spectrum of IC relates to the prominent advances of the nets proliferation. These structures' basis of the principles of nonexclusion and co-specialization lays the grounds for the advanced level of transferability of a firm operated with the net. The latter facilitates new combination opportunities of the integration (of various degrees) of centralization governance with market mechanism to match demand and supply adapted such a complex for the management within the organization [8]. In economic and financial lens this basis supports the collaboration of multiple partners with the respective increasing returns to scale specificity fruitful to seek in the organization further opportunities to fuse efficiently the assets within itself or contacting with others. Such a perspective stimulates growth of the company and its partners, intensification of its/their innovative activity, new markets entrance and other developments complemented by the advances of the other IC elements (innovative capabilities of human capital, new communications of the relational capital, etc.) [9].

The new working principles look efficient for a development of the organization practically unlimited and with novel options for the existing resource combinations and the incorporations of other assets becoming the net founder ("a platform owner") or its partner.

Still the unlimited transferability effects threat the integrity of the organization impacting its appropriability, non-imitability and other basics. The tools to impede them relate the intentional control of the maintenance of the superior quality of a firm's intangibles, protection (against imitability) of its core knowledge (in terms of intellectual property, encryption, sophisticated technologies application) and other means.

The challenge complement the need to maximize the increase of the value of the organization, and competitive advantages consolidation opportunities in a sustainable but not occasional way. To get it one is to know how to operate efficiently the organizational design, the optimization of the grade of centralization of network building and control (or level of openness) over the existed heralding all this a professional management of networks [10, 11]. The network management become an important element of IC in the D era.

3. The network management basics

3.1. The main layers of network management

The contemporary trends of the intensification of nets proliferation and the network intentional development both operated under the D as a prominent indicator of the latter make one to focus the opportunities to manage such organizational forms being such a challenge exacerbated by the multiplicity of network' types practiced in the modern economy. Thus the platform ecosystems (based on shared technologies), strategic nets (integrated by business partners with shared goals), the ecosystems (in which the common institutions & technologies are the dominated features), the clusters formed by the interrelated industries and the business fields based on common institutions & non-business actors participation are of those which prevail if not to mention many others.

Further to the contemporary governance practices' analysis, the key management processes to facilitate the efficient application of the network opportunities may follow the layers as per below:

1) the related environment structuring, the relationship portfolio elaboration and its management;

2) the network level management factors identification, i.e. the network composition, the governance structure and operations, the relational factors, etc.;

3) the portfolios of relationships layer performing a manager in such as an agent in frame of a strategic net operating the former by means of the network orchestration mechanisms & exchange relationships. With this the subject focuses on the business field development, the innovation processes management within the extensive networks of actors' diversity, the adjusting and legitimizing the above mentioned;

4) the system integration and mobilization further to the common goal formation, its determinants identification & linked to whole network value creation.

Orchestrating the above mentioned the manager is to consider the modes and the dynamic features of a focal network organization and integration capabilities of its agents which vary across different networks in terms of the sensemaking, framing, visioning, agenda setting, etc.

Thus, the integration of a network of the early innovation phase with dispersed tacit knowledge and the corresponding uncertainty requires an open & flexible network structure to presume advanced cognitive skills. With the saturation of the focal network operational processes the share of codified knowledge increases and calls for the uncertainty reduction making the network coalitions smaller and more integrated. With this the creation of common objectives, fixed roles & performance norms of actors as well as the stable governance systems are required these to form a more balanced net management system.

After the logic, the shifting of the correlation between the exploratory and exploitative practices is to be secured, with the knowledge of capabilities of the most relevant actors being more pronounced in the early stages of exploration and the more balanced combination of exploration and exploitation in the later stages.

3.2. The network management research conceptualization and its practical requirements

The trends mentioned and other net phenomenon have become the subject of a multiple research intensified nowadays and contributed with the analytical topicality and findings constituting these the particular perspectives. Following the attempts of the scholars, one can identify the below streams (*Tabl. 2*).

The above views prove the subject of their analysis to require a number of special knowledge and skills to manage efficiently the complexes of network systems. It lays a particular foundation to treat such efforts as an integral part of management being the latter a particular form of Intellectual Capital. With this the principle domains of its practices are those indicated in the *Tabl. 3*.

In practical terms the above means the following capacities required for the manager to be adequate to operate with networks:

1. Visioning and sense-making (a plan for how the system can bring about this value) with respect to the emerging aspects of environment in lens of network, the value-offering identification opportunities of its potential, the agenda of its development elaboration.

2. Mobilizing network actors, i.e. partners' selecting, role negotiating, motivating, network legitimization.

3. Goal building and organizing: agents' responsibilities determination, operating procedures elaboration.

4. Effectiveness seeking: activities related to value-system and solution development, market creation, production and dissemination, knowledge and innovation sharing, its appropriation principles.

5. Efficiency seeking: coordination, performance control, changes/ adaptation operation.

6. Network life cycle management: formation, maintaining, updating, liquidation [26].

Still the applicable patterns of the network, manager to follow, have been kept out of the largescale analysis of the researchers. The lacunas in its strict identification in principle and in frame of the whole IC, the measurement and appraisal problems delayed even in comparison with

Table 2

The principle directions of the research analysis of Network management

Perspective	Main	Scholars
Strategizing	– Focus network treated as a complex of opportunities and constraints relevant for a strategic performance; – purposeful corrections and adaptations realized by subjects to benefit from their relationships within the network; – the integration of the cognitive images (network interpretations) and actual efforts (activities of strategizing) realized in actual network contexts; – effective actions with other subjects/actors limited by the internal and external constraints	Abrahamsen, Aaboen, Henneberg, Huemer, Laari-Salmela, Mainela, Naudé, Puhakka [12–14]
Cognitive view	– Conceptualization and vision making of networks, elaboration of the network interpretation of the focal actor which affect his appraisals, decisions and actions after his goals and strategic behaviors; – a performance mode of the actors operating on the firm- and individual- levels to direct their actions with respect to the focal networks/nets and the its larger environment; – elaborating and developing efficient (positive) agenda(s) to impact the mode of other actors to frame their position directed the former to direct the strategic actions on the latter in terms of resources and relationships investments; – guiding the subjects (firm's primarily) learning capacity and focus (explorative / exploitative)	Henneberg, Möller, Mouzas, Naudé [15, 16]
Knowledge view / Обучающие составные	– The value creation in networks focus; – the role of knowledge integrators to coordinate the value systems in networks; – the contribution of physical persons and organizations performance as actors to contribute the value systems consolidation; – learning processes in a network context; – the particularities of the mutual understanding, transfer/ sharing, co-creation & adaptation of knowledge; – skills necessary to develop ideas to form a systemic vision of new opportunities for business; – the synthesis of multiparty team building and knowledge operations for the network organization	Amin, Cohendet, Berghman, Matthyssens, Streukens, Vandenbempt [17]
Institutional view	– The purposeful creation of the terms to form the complex innovation coalitions; – the impact of physical actors and their groups to the formation of the commercial cluster based on science and technology; – the manipulation of different stakeholders attitude and performance with respect to environmental and its policies; – the opportunities to optimize the structures and logic dominant in a particular industry; – network mobilization to form new business systems by means of the existing business networks modification	Bockhaven, Kleynmann, Matthyssens, Vandenbempt, Van Ritvala, Salmi [18–20]
Innovation networks	– Inter-organizational collaboration within the networks destined for innovation; – networked innovation dynamics; – forms of innovation networks: commercialization-, sciencedriven-, design-, platform constructing-, technology coalitions, new product nets	Bessant, Öberg, Trifilova, Dagnino, Levanti, Mocciaro, Destri, Paquin, Howard-Grenville [21–23]

Source: composed on the basis research of [24].

Table 3

The basic domains of intellectual practices of the Network management

Domains	Conceptualization activity
Markets	calculating, representing, mapping
Goods	valuing, positioning, integrating
Roles & structures	identifying, mobilizing, enrolling

Source: composed on the basis research of [25].

the efforts with respect to other elements of IC worth to become objects of the proximate investigation.

Conclusion

The above analysis prove the relevance of the further research of the IC management as a whole and of its various blocks interrelated meeting these the practical needs of modern organizations. The opportunities of its efficient development intensified under D make it a prospective asset able to contribute to the escalating of the organizational value, to the efficient consolidation of its market position and competitiveness both at national and international levels.

The limited information flows and the persisting problems of measuring and appraisal of intangibles complicate its incorporation in the official statistics and/or the corporate reporting both restricting the options of the analysis IC and the deduction of the recommendations to optimize it. The above force the practitioners to implement additional efforts to seek how to make use of the asset efficiently.

This is especially true for the network management as a perspective domain of IC able to contribute importantly to the wealth of economic organizations and society. The relevance of it worth the network management to be highlighted especially in the documents and the papers of IC.

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