

The Relevance of Intellectual Capital: An Analysis of Spanish Universities

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Abstract : In recent years, the intellectual capital reporting in higher education institutions has been acquiring progressive importance worldwide. Intellectual capital approaches becomes critical at universities, mainly due to the fact that knowledge is the main output as well as input in these institutions. Universities produce knowledge, either through scientific and technical research (the results of investigation, publications, etc.) or through teaching (students trained and productive relationships with their stakeholders). The purpose of the present paper is to identify the intangible elements about which university stakeholders demand most information. The results of a study done at Spanish universities are used to see which groups of universities have stakeholders who are more proactive to the disclosure of intellectual capital.

Keywords : intellectual capital, universities, Spain, cluster analysis

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