

Year: 2012
Volume: 57
Issue: 3

S T U D I A
Universitatis Babes-Bolyai
O E C O N O M I C A

THE CURRENT STATUS OF RESEARCHES ON INTELLECTUAL CAPITAL: A QUALITATIVE APPROACH

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Abstract. The purpose of this study is to introduce the reader in the sphere of research on intellectual capital by performing a qualitative analysis of the prestigious international journals existed within literature on one hand and on the other hand of the published articles within these journals. Using the institutional approach in analyzing the journals' ranking we have analysed the lists of the three types of important institutions that have published ranking lists for the reference journals in economic field, and in particular, accounting. The results of our study emphasize that the field of research on intellectual capital is poorly developed, only a few journals publishing articles related to this type of capital. The present paper is distinguished by the analysis of several variables analyzed within articles and journals.

JEL Classification: M49

Keywords: qualitative analysis, intellectual capital, prestigious journals, ranking journals, articles, institutional approach

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