Knowledge Management Systems and Intellectual Capital Measurement in Portuguese Organizations: A Case Study

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Abstract. This paper presents the results of an exploratory study on knowledge management in Portuguese organizations. The study was based on a survey sent to one hundred of the main Portuguese organizations, in order to know their current practices relating knowledge management systems (KMS) usage and intellectual capital (IC) measurement. With this study, we attempted to understand what are the main tools used to support KM processes and activities in the organizations, and what metrics are pointed by organizations to measure their knowledge assets.

Keywords: knowledge management systems, intellectual capital, intangible assets, metrics.

1 Introduction

Knowledge and Knowledge management (KM) are increasingly recognized as a key driver to innovation, competitive advantage and future sustainability [1], [2], [3]. In the new economy, knowledge based resources can be considered the main source of value creation [4], [5]. The competitiveness of organizations as well as their ability to develop distinctive capabilities of its competitors, is closely related with their capacity to create, store, share and apply their knowledge assets [4], [6].

In this context, KMS play a role of increasing importance. These systems contribute to support organizational processes and activities, which enable the knowledge sharing and knowledge application across organizations [7]. KMS also increase communication and collaboration, promoting a culture of knowledge sharing, and managing knowledge as a crucial asset for the organization [23]. Despite its importance in the modern economy, these intangible assets are not yet clearly measured and reported. Measuring these intangible assets shows their impact in value creation and its benefits for organizations [5], [7], [8]. According some authors, evaluating the economic impact of knowledge in organizations, i.e., the Intellectual Capital (IC) measurement is a key issue in KM [5], [9], [11].

The aim of this paper is to know what Portuguese organizations are doing in terms of KM practices, namely KMS usage and IC measurement. A survey was made with two main purposes: i) identify the KMS used by Portuguese organizations; ii) identify the metrics specified to measure the main components of IC. A brief literature review