



CASE STUDY

Describing the process of creating an intellectual capital management framework: An interventionist case study

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Abstract

This article aims to address recent calls for a more practice-based intellectual capital (IC) research by describing the process of creating an IC framework on a real firm. The ultimate goal is to understand how this process can improve IC identification, measurement, and management within the firm, eventually contributing to add an IC perspective to its management strategy. The article takes a Portuguese subsidiary of a multinational firm as a case study. A practice-based, interventionist approach was adopted. By depicting the process of creating an IC framework, this research shows how IC can be gradually identified, recognized, and embraced by a company. The process also introduces a valuable, forward-looking perspective of the company business and may induce change through the establishment of new organizational learning routines. The article contributes to IC literature by addressing recent calls for a more practice-based, “performative” approach to IC research, thus strengthening its emerging “third stage.” It also bridges the gap between theory and practice by discussing how can the IC perspective be integrated in a company's day-to-day decisions and strategic challenges. The empirical insights provided can thus be useful to managers and IC researchers alike, particularly those interested in studying IC in practice.

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