C

omo se recordará, el [proyecto <IR>](https://integratedreporting.org/what-the-tool-for-better-reporting/) señala: “*At the heart of <IR> is our integrated model, which demonstrates how six capitals - financial, manufactured, human, social & relationship, intellectual and natural - represent all the resources and relationships organizations utilize to create value. An integrated report looks at how the activities and capabilities of an organization transforms these six capitals into outcomes*.”

Poco hemos estudiado el capital intelectual. Por eso nos llamó la atención el artículo de Henri Inkinen, Aino Kianto, Mika Vanhala, Paavo Ritala, titulado [Structure of intellectual capital - an international comparison](http://www.emeraldinsight.com/doi/abs/10.1108/AAAJ-11-2015-2291) (Accounting, Auditing & Accountability Journal, Vol. 30 Issue: 5).

Según la literatura, “(…) *The concept of IC covers the intangible resources and capabilities that a company needs to function, compete, and create value (Brooking, 1996; Drucker, 1993; Edvinsson and Malone, 1997; Grant, 1996; Nahapiet and Ghoshal, 1998; Stewart, 1997; Sveiby, 1997)* (…)”

Del estudio del IC se dice que “(…) *This perspective focuses on identifying, measuring, and reporting knowledge resources as well as the activities that develop such resources, and aims to understand how a firm’s IC can be managed and measured for the purpose of improved management control (e.g. Mouritsen et al., 2001; Bukh et al., 2005; Mouritsen and Larsen, 2005)* (…)”.

La contabilidad financiera únicamente se ocupa de los recursos en cuanto sean susceptibles de una expresión monetaria. Sin embargo, es evidente que toda empresa supone una organización, es decir, un conjunto de personas que obran de acuerdo con finalidades y procedimientos comunes. No es suficiente saber cómo remuneramos a las personas. Es necesario adentrarnos en su capacidad de innovar, en su anhelo de lograr la sostenibilidad, para citar solo dos inclinaciones fundamentales hoy en día.

Loa autores nos recuerdan que “(…) *A multitude of elements constitute the IC dimensions. For instance, human capital refers to people and their thinking capability, skills, knowledge, experience, and motivation (Bontis, 1998; Edvinsson and Malone, 1997; Roos and Roos, 1997; Stewart, 1997), while structural/organizational capital includes “all the non-human storehouses” of knowledge within a firm (Bontis et al., 2000, p. 88), ranging from information systems, databases, and intellectual properties to culture-carrying artefacts of organization (Bontis, 1998; Edvinsson and Malone, 1997; Stewart, 1997). Finally, relational/social capital consists of the value and knowledge that reside in connections with customers, suppliers, distributors, partners, institutions, and various other related parties (Edvinsson and Malone, 1997; Nahapiet and Ghoshal, 1998; Roos and Roos, 1997).* (…)”.

Muy pronto no veremos en frente de estas nuevas concepciones. Podemos esperar o estar listos desde ahora.

*Hernando Bermúdez Gómez*