CALL FOR PAPERS – SPECIAL ISSUE:
Intellectual Capital and Big Data: A managerial revolution or reality?

Special issue call for papers from Meditari Accountancy Research

Guest Editors

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What is the special issue about?

The objective of this special issue is to explore the emerging trends of intellectual capital (IC) research in light of the rising evolution of the Big Data movement (McAfee and Brynjolfsson, 2012). As the Volume, Velocity and Variety of data (Laney, 2001) increase, it becomes more compelling than in the past to take advantage of the data. Moreover, scholars and researchers in the field of the information management have identified veracity, variability and value as additional dimensions of the phenomenon (Gandomi & Haider, 2015). The need of a major comprehension of the managerial implications related how to translate Big data into organizational value in the forms of firms’ intangible assets or Intellectual capital (IC) is arising.

The emergence of Big Data has made more temporary the boundaries among the internal and external knowledge assets on which companies can leverage to gain and sustain their competitive advantage. Creating a bridge between knowledge inside the organisation, known as human capital, and knowledge outside the organisation, known as relational capital is becoming more strategic (Borin and Donato, 2015). This approach shifts the focus of IC from the organization to the eco-systems where knowledge could be created on a wider scale (Dumay, 2013). This is known as fourth stage of IC research (Dumay and Garanina, 2015) that now reached is cusp (Dumay, 2016).

The potential contribution from Big data is more transparent management of relational capital, a more responsive control of human capital, a more punctual decision making for structural capital (Erikson and Rothberg, 2015; Manyika, et. al., 2014) need to be highlighted. Therefore, explicitly recognising the importance of Big Data can be fruitful for the analysis of the praxis of IC management as well as for the understanding of how the connections between the inside and the outside IC of an organization are made.

But how those potential benefits fit within the IC universe? In an IC perspective, what do we make of current trends related to big data, business intelligence, business analytics, cloud computing, and related topics? Behind the recent mood on Big Data, are organizations finding value in basic data and information as well? How does this trend square with the way we conceptualize IC and value it?

This special issue will work through the most recent literature concerning Intellectual Capital (IC) to develop a view of Big Data that fits with existing and new theory. We encourage exploring methodologies, technologies and processes that can open up the black box in “data enabled organisations” (Baumgarten, and Dickstein, 2013) where the practices of Big Data are exploring innovative challenges for the IC management.

Topics

We welcome both theoretical work and empirical research using quantitative or qualitative methods. All submissions should demonstrate relevance to the understanding of intellectual capital and big data as emerging field that could affect it. Possible topics include, but are not limited to:

- Re-conceptualizing IC perspective through Big Data
- Evaluating the impact of Big data on the IC components
- The role of Big data for IC reporting
- The impact of Big data on IC disclosure
- Transforming the stakeholders’ Big data in organizational value
• ICT tools supporting knowledge acquisition for IC creation
• Management processes and practices fostering the acquisition of Big data for IT
• The role of social web technologies (LinkedIn, Facebook, Twitter, Google+ etc.) for creating IC
• Managing Big Data for creating the IC ecosystem
• The role of Big data in supporting the interrelationship among the three components of I
• Differences between the impact of Big data on IC in SMEs and large companies
• Creating IC through different typologies of Big data (e.g., video, text)

How to submit

• Please read the author publication style guidelines before submitting your paper
• Register or log onto your ScholarOne portal to submit your paper
• Papers should be 7,000 to 10,000 words in length and not published previously in any other journal (print or electronic format)
• If you have any question about the special issue or your intended submission, please contact the guest editors whose emails are listed above

Schedule

Submission deadline: 31 May 2017
First round feedback: 31 August 2017
Planned publication date: March 2018

References