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## Designing a Model of Organizational Intangible Capital: A Case Study of the Ministry of Interior

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### Abstract:

**Purpose:** The paper "A Model for Intangible Assets in Organizations" delves into an analysis of various intangible assets within organizations and introduces a model to assist organizations in identifying, evaluating, and managing these assets. The primary objective of this paper is to present a comprehensive conceptual framework aimed at enhancing organizational efficiency and performance by optimizing the utilization of intangible assets, with a particular focus on the Ministry of Interior.

**Design/Methodology/Approach:** This research employs a mixed-methods approach. The qualitative phase utilizes thematic analysis, while the quantitative phase is based on the pattern identified in the qualitative phase. In the qualitative phase, theoretical foundations and semi-structured interviews were employed, and in the quantitative phase, a standardized five-point Likert scale questionnaire was designed and completed by 15 experts from the Ministry of Interior. The data collected from these experts served as the primary source of information, and data analysis was conducted using thematic analysis and descriptive statistics. These methods facilitated a deeper understanding of the issues under investigation and yielded satisfactory results.

**Findings:** As a result of data analysis in the qualitative phase, 25 basic themes and 6 main themes were identified, and in the fuzzy inference section, the ranking of components and sub-components was determined. Additionally, in the quantitative section, the proposed model exhibited a good fit, and all hypotheses were confirmed. The limitations of the research include the influence of researchers' mindset and preconceptions in the qualitative phase and the difficulty of data collection in the quantitative phase due to the specialized nature of the questions. The practical implications of this research encompass improvements in overall management, increased service quality, resource optimization, better interaction with the community, and enhanced flexibility in addressing challenges. By presenting a qualitative-quantitative model for organizational intangible assets, this research identifies novel factors in this domain and holds significant scientific value.

### Keywords:

Organizational Intangible  
Assets, Intellectual  
Capital, Social Capital,  
Cultural Capital

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## Introduction

In the past, organizations solely invested in tangible assets; however, now is the time for organizations to seek assets that differentiate them from one another (Castilla Polo and Gallardo Vázquez, 2016). In a world characterized by unbridled transformations and, as Toffler suggests, a period of power shifts, the management of organizational intangible assets has emerged as a significant phenomenon after the reengineering topics of the 1980s and total quality management of the 1990s, comprehensively influencing the horizon of management developments. Organizations utilize diverse resources for growth, advancement in the market, and increasing their value, as knowledge is considered the most important organizational asset. Consequently, intellectual capital is regarded as a core and essential element in organizational management (Peralta et al., 2018). Today, organizations are transitioning into a knowledge-based economy (Giju et al., 2010). An economy in which knowledge and intangible assets are recognized as the primary factors of production, competitive advantage, and the most significant source of innovation for organizations (Harris et al., 2013). Based on empirical studies, managers' familiarity with intangible assets is crucial for understanding, identifying, and managing them. One of the challenges in managing intangible assets is the inability to identify these assets. The Ministry of Interior serves as the primary authority for advancing domestic policies. Such a position demonstrates the potential influence of the Ministry of Interior in establishing frameworks and the general progression of the country toward the sublime objectives of the system. Considering the sixth and seventh development programs and the promulgation of the transformation document, it can be discerned that the foundation of this ministry's programs rests on two pillars: identifying strategic issues and formulating appropriate strategies to address these strategic matters. Issues such as declining social capital,

increasing social harms, insufficient social and political participation among community members, lack of integrated management in national risk and crisis management, transformation of social, cultural, and economic dissatisfactions into security challenges, and similar matters indicate that part of the reasons for failure in achieving organizational goals and objectives relates to insufficient attention and knowledge regarding these types of assets. Failure to identify these assets in various dimensions negatively impacts the utilization of resources, facilities, personnel, goals, and strategies on one hand, and on the other hand, due to managers' lack of knowledge about internal organizational capabilities and capacities, they cannot establish connections between internal and external organizational environments in complex and dynamic settings with incorrect decisions. The absence of this relationship and constructive interaction with the environment leads to more social challenges and problems. Therefore, identifying, understanding, and better managing these assets can significantly assist organizational managers in decision-making, facilitating organizational effectiveness and efficiency. Despite the importance of the topic of intangible assets for organizations, particularly the Ministry of Interior, no research has been conducted on this subject in the past, and this gap is evident in the ministry in question. Therefore, the main issue of the present research is: What is the model of organizational intangible assets in the Ministry of Interior?

**literature Review:** Intangible assets refer to the collective knowledge and capabilities of all employees that generate wealth for the organization (Chen, 2008). These assets are defined as non-monetary resources lacking physical substance. Senior organizational managers must precisely identify the dimensions, components, and indicators of intangible assets and enhance their control and management to align these assets with organizational objectives and strategies. In

contemporary organizational contexts, investment in intangible assets has gained precedence over investment in tangible assets, with the representation and reporting of intangible assets in financial statements acquiring particular significance (Nakamura, 2010). Numerous investigations have been conducted to identify and measure organizational intangible assets within corporations and private, economic, and financial sectors, resulting in various models and classifications of these assets. However, it is noteworthy that comprehensive research directed toward identifying intangible assets in the public sector remains absent. As evidenced in previous research, studies in this domain have primarily been conducted in the fields of economics, finance, and accounting. The majority of these investigations have focused on examining and measuring the impact of organizational intangible assets on corporate stock value, profitability, capital structure, and financial performance. To date, no comprehensive research has been undertaken to identify and design models for these assets within governmental organizations. The existing literature demonstrates varying approaches to understanding intangible assets. Previous studies have established direct and significant relationships between intangible assets and variables such as profitability, productivity, capital structure, dividend policy, and company valuation. Research has also identified the differential impact of various forms of intangible capital, including commercial capital, public relations, structural capital, human and positional capital, spiritual and value capital, and relational capital in economic valuation contexts. Furthermore,

investigations have revealed the mediating role of cost stickiness in explaining the relationship between intangible assets and financial performance. International research has contributed additional perspectives, indicating that ownership concentration effects on innovation align with shareholder theory predictions, with agency cost effects on innovation superseding the effects of dominant asset characteristics (tangible or intangible). Other findings suggest that changes in corporate intangible assets do not significantly impact corporate governance and asset disclosure practices. However, research has demonstrated that the level and type of intangible assets exert significant positive influence on management stock ownership governance policies, foreign ownership, board structure, and audit demand. Moreover, studies have established positive significant relationships between intangible assets, tangible assets, and corporate financial leverage, with intangible assets demonstrating stronger effects on financial leverage in companies with more robust technology and lower tangible asset intensity. The synthesis of these findings underscores the critical importance of developing comprehensive frameworks for understanding intangible assets, particularly within public sector organizations where such research remains underdeveloped.

**Table 1: Review of Prior Research**

Row	Researcher(s)	Year	Findings
1	Badiei et al.	2021	The intangible assets variable has a direct and significant effect on the variables of profitability, productivity, capital structure, dividend policy, and company value.
2	Shojaei et al.	2021	The highest impact coefficients in the economic valuation of intangible assets of Iranian futsal clubs were, in descending order: commercial capital and public relations, structural capital, human and positional capital, spiritual and value capital, and communication capital.
3	Namazi & Shakeri	2021	The mediating effect of cost stickiness is significant and meaningful, and 59.83% of the total effect of intangible assets on the financial performance of companies is indirectly explained by the cost stickiness variable.
4	Moradi et al.	2019	There is a positive and significant relationship between the book value of shareholders' equity, residual income, and the book value of intangible assets with the market value of shares.
5	Block et al.	2019	The effects of ownership concentration on innovation are consistent with the predictions of the so-called shareholder theory, and the effects of agency costs on innovation outweigh the effects of the dominant asset characteristic (tangible or intangible).
6	Madani	2018	Increasing or decreasing a company's intangible assets does not have a significant impact in terms of corporate governance or asset disclosure procedures.
7	Sandra & Julia	2017	The level and type of intangible assets have a significant positive effect on the governance policy of management stock ownership, foreign ownership, board structure, and audit demand.
8	Alim et al.	2017	There is a significant positive relationship between intangible assets and tangible assets with the company's financial leverage. The results also showed that intangible assets have a stronger effect on financial leverage in companies with stronger technology and companies with lower tangible asset intensity.

Stewart (1997) posits that intellectual capital encompasses a collection of knowledge, information, intellectual property, experience, competence, and organizational learning that can be employed to generate wealth. Research indicates the significance of intellectual capital in companies operating in developed countries compared to those in developing countries (Edvinsson and Malone, 1997). Evidence

suggests that intellectual capital should receive greater attention in developing countries, including Iran. Various scholars have presented numerous perspectives and definitions regarding social capital. Social capital is the set of norms existing within a social system that enhances the level of cooperation among members of that society and reduces the cost of exchanges,

communications, and interpersonal and group interactions, thereby gaining significant importance. In aggregate, social capital refers to accessible resources such as information, ideas, business opportunities, power and influence, trust, and cooperation (Stone, 2017).

In some instances, strategic and forward-moving actions, even by altering the tastes and preferences of individuals and community members, can lead to the creation of new social inequalities and shifts in power balances. This can also lead to changes in the capital and investment markets, redefining national identities and new cohesion, resulting in convergent and divergent identities within society. These are, in essence, minor outcomes of the various functions of cultural capital in society (Müller, 2019).

The concept of political capital, considering its related concepts, has a history as long as that of political theory; however, the history of the first lexical use and eventual formation of the theory of political capital is not very old. The first use of the term "capital" in a non-material sense related to political science as political capital dates back to America in 1842 (Nyden, 2011). Furthermore, Boix and Richard (2007) consider political capital in modern society as a decisive necessity for citizens and civil institutions to exert political influence on the government and political system to achieve their demands and rights. Understanding the importance of organizational spiritual capital requires understanding individual spirituality, organizational spirituality, and their consequences. This provides a new insight into the critical role that spirituality and spiritual capital play in the concept of the workplace (Rocha and Pineiro, 2020). Major topics in management and organization in the 21st century include God in the organization, ethics, employee spirituality, and so on. For this reason, it is now recognized by researchers as an essential and necessary element in the organization and workplace (Borup, 2018). Research indicates that shifting the focus from pure organizational sciences toward attention

to the positive characteristics of individuals can lead to the effectiveness of management policies and procedures and improve the mental and physical health of organizational employees (Luthans et al., 2010). Psychological capital is rooted in the positive psychology movement and is defined by characteristics such as an individual's belief in their abilities to achieve success, perseverance in pursuing goals, creating positive attributions about themselves, and tolerating difficulties. Overall, it should be noted that intangible capital is a key value driver for organizational competitiveness and performance improvement. Therefore, this type of capital should play a central role in the strategic human resource management initiatives and human resource management within organizations.

## Methodology

This research employs a mixed-methods approach (qualitative-quantitative) using an exploratory sequential design to address the research questions. This approach begins with the qualitative phase, followed by the quantitative phase. Finally, the results from both phases are analyzed and interpreted concurrently. The qualitative research method used is thematic analysis, a process for analyzing textual data that transforms scattered and diverse data into rich and detailed insights. In the qualitative phase, thematic analysis was utilized, and Atlas.ti software was employed to identify dimensions and components and subsequently design the organizational intangible assets model. The quantitative research method used to examine the relationships between variables is descriptive-survey research. The statistical population in the qualitative phase comprises 15 experts in two groups (8 university professors and 7 senior managers from the Ministry of Interior). According to the organizational chart of the

Ministry, the statistical population in the quantitative phase consists of 64 individuals, including 19 senior managers (the Minister, Deputy Ministers, Heads of Centers, and Advisors to the Minister) and 45 middle managers (Directors-General and Deputy Directors-General). The sampling method in the qualitative phase was purposive theoretical sampling, using a snowball technique until data saturation was reached through semi-structured interviews with experts to gather the necessary data for model design. In the quantitative phase, stratified random sampling with proportional allocation was used. For data collection in the quantitative phase, two types of questionnaires were used: one for variable refinement and another for collecting data related to model validation. These questionnaires were entirely researcher-made, with items designed based on the components extracted from the interviews. In the quantitative phase, Structural Equation Modeling (SEM) and the Partial Least Squares (PLS) technique were used to confirm the model's validity. SmartPLS software was employed for model validation in SEM. The

Kolmogorov-Smirnov (K-S) test was used to determine whether the data distribution was normal or non-normal and to assess the internal consistency of the questions.

### Qualitative Findings

After conducting 15 interviews with experts, including university professors and senior managers from the Ministry of Interior, the codes reached saturation, and the interviews were discontinued. In response to the interview questions, one overarching theme, 6 organizing themes (repeated 58 times), and 25 basic themes (repeated 163 times) were identified and confirmed for designing the organizational intangible assets model. Subsequently, the thematic analysis process in this research was carried out in five steps. The descriptive statistics of the qualitative phase sample are presented in the table below.

**Table 2: Descriptive Analysis of Demographic Variables in the Interview Phase**

Variable	Category	Frequency	Variable	Category	Frequency	Variable	Category	Frequency	Variable	Category	Frequency
Affiliation	University Professor	8	Education Level	Master's Degree	5	Age	35 to 45	9	Experience	5 to 10	1
	Ministry of Interior Managers	7		Doctoral Degree	10		45 to 55	6		11 to 15	3
										16 to 20	6
										21 to 30	5
Total		15	Total		15	Total		15	Total		15



The thematic analysis in this study was conducted in five stages, with descriptive statistics of the qualitative sample provided in Table 2.

**Stage 1: Familiarization with the Data:** The information obtained from the literature review was studied repeatedly, and initial ideas were extracted.

**Stage 2: Generating Initial Codes (Open Coding):** Interesting aspects of the data related to the background were sorted and coded, resulting in a preliminary pattern. After conducting the interviews, their transcripts were implemented and coded.

**Stage 3: Searching for Selective Codes:** This stage involved categorizing various codes into selective codes and organizing all coded data summaries. In other words, this stage was conducted with the aim of determining how different codes could be combined to create an overall theme. In this stage, 25 selective codes were obtained by the researchers.

**Stage 4: Forming Sub-themes:** The fourth stage began when the researcher created a set of themes and reviewed them. This stage included two phases: reviewing, refining, and

forming sub-themes. In this stage, the authors of this study identified sub-themes.

**Stage 5: Defining and Naming Main Themes:** This stage began when a satisfactory image of the themes existed. In this stage, the researcher defined and re-examined the main themes provided for analysis and then analyzed the data within them. In this stage, the researchers ultimately identified 6 main categories, after moving back and forth among the sub-categories, which could be explained in the research context.

By coding the data and following the thematic analysis process, the communication pattern of indicators, dimensions, and influencing factors was extracted. After confirming the validity of the findings by the interviewees, reliability was also checked using the test-retest reliability method and inter-coder reliability. In the test-retest reliability, three of the interviews were re-coded with a one-month interval, and the codes identified in the two time intervals were compared with each other. In the inter-coder reliability, a statistical expert familiar with the coding process and the subject under study was asked to code the text. The degree of similarity of the codes was examined, and finally, the reliability of the findings was confirmed.

**Table 3: Coding of Identified Constructive and Basic Themes**

Row	Constructive Themes	Code	Frequency in Interviews	Basic Themes	Code	Frequency in Interviews
1	Intellectual Capital	A	15	Human Capital	Aa	15
				Structural Capital	Ab	11
				Relational Capital	Ac	9
				Information Capital	Ad	6
2	Social Capital	B	9	Trust	Ba	8
				Social Responsibility	Bb	7
				Cohesion and Solidarity	Bc	6
				Civic Engagement Networks	Bd	5

Row	Constructive Themes	Code	Frequency in Interviews	Basic Themes	Code	Frequency in Interviews
				Adherence to Ethical Principles	Be	4
				Organizational Reputation	Bf	3
3	Cultural Capital	C	12	Individual Culture	Ca	12
				Group Culture	Cb	12
				Organizational Culture	Cc	8
4	Political Capital	D	11	Political Trust	Da	10
				Political Intelligence	Db	9
				Networking Abilities	Dc	7
				Political Action	Dd	5
				Political Participation	De	6
5	Spiritual Capital	E	6	Understanding High Human Values	Ea	4
				Respect for Others' Differences	Eb	3
				Self-Awareness	Ec	3
6	Psychological Capital	F	5	Self-Efficacy	Fa	3
				Resilience	Fb	3
				Effort and Perseverance	Fc	2
				Optimism	Fd	2
<b>Total</b>		-	58	<b>Total</b>		163

To collect data for the quantitative phase, according to Morgan's table, 56 questionnaires were distributed among senior and middle managers of the Ministry of Interior. After collection, 50 questionnaires (17 from senior

managers and 33 from middle managers) were fully completed. Descriptive statistics for the quantitative phase are presented in the table below.

**Table 4: Descriptive Analysis of Demographic Variables in the Questionnaire Phase**

Variable	Category	Frequency	Variable	Category	Frequency	Variable	Category	Frequency
Education Level	Master's Degree	11	Age	35 to 45	26	Experience	5 to 10	7
	Doctoral Degree	39		45 to 55	24		11 to 15	18
							16 to 20	17
							21 to 30	8
Total		50	Total		50	Total		50



to calculate the reliability of the interviews in this initial coding stage, the inter-coder agreement method was used. As shown in Table 5, the inter-coder agreement is 89% in the first coding and 84%

in the second coding. Given that 60% is considered acceptable for reliability, it can be concluded that the reliability of the conceptual codings is acceptable.

**Table 5: Reliability Analysis of Coding**

Row	Collaborating Coder	Interview	Internal Agreement Reliability Percentage
1	Coder 1	Number 1 and 3	89%
2	Coder 2	Number 7 and 10	84%

This table presents the reliability analysis of the coding process using the inter-coder agreement method, showing the percentage of agreement between two independent coders for selected interviews.

The subsequent text discusses the statistical thresholds for reliability and validity:

A Cronbach's alpha value higher than 0.7 indicates acceptable reliability; however, in a study by Moss et al. (1998), a value of 0.6 was also considered acceptable for variables with few questions. Therefore, Cronbach's alpha reliability values above 0.7 (with three of the constructs above 0.6) and composite reliability above 0.7 indicate that the measurement instrument has acceptable reliability. The average variance extracted for all constructs is above 0.5. Fornell and Larcker considered an AVE value above 0.5 acceptable but stated that if a construct has an AVE of less than 0.5 but its composite reliability is higher than 0.6, its convergent validity is confirmed (Huang et al., 2013). The results of examining discriminant validity using the Fornell-Larcker criterion also show that all AVEs are larger than the square of the correlation within the construct.

Based on the results obtained from the correlations and the square root of AVE, it can be said that the discriminant validity of the model at the construct level is also confirmed according to the Fornell-Larcker criterion.

The factor loadings of the items, which indicate the reliability of the measurement model, were also calculated by computing the correlation between the indicators of a construct with that construct. If this value is equal to or greater than 0.4, it indicates acceptable reliability. In this research, the factor loading values for all items were greater than 0.5 and are acceptable. Also, reliability is measured with two indicators: Cronbach's alpha and composite reliability, and construct validity is measured with two indicators: discriminant validity and convergent validity. The examination of the reliability and validity of the measurement model is presented in Table 6.

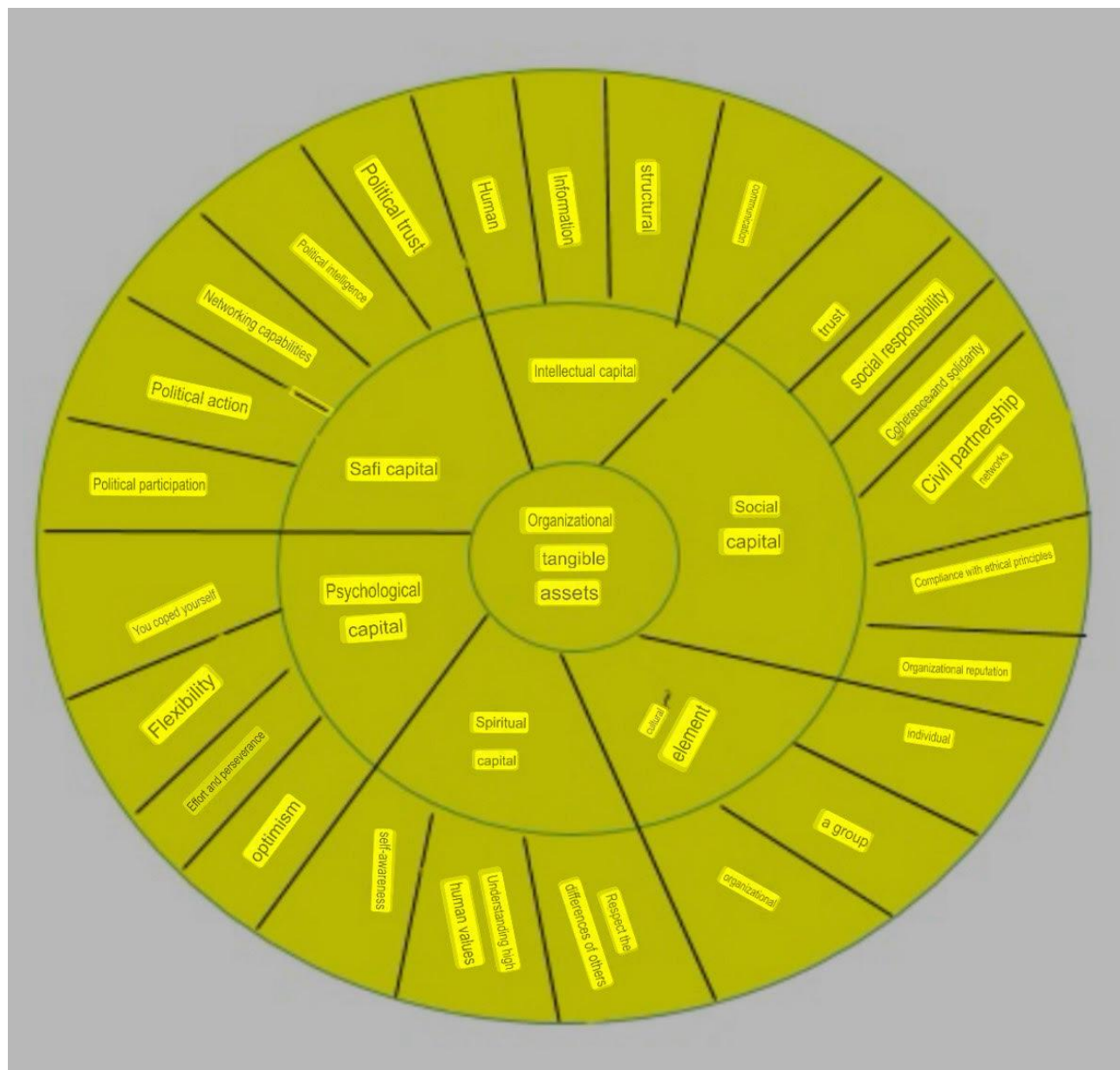
**Table 6: Cronbach's Alpha, Composite Reliability, and Convergent Validity**

<b>Variables</b>	<b>Cronbach's Alpha (<math>\alpha &gt; 0.7</math>)</b>	<b>Composite Reliability (CR &gt; 0.7)</b>	<b>Average Variance Extracted (AVE &gt; 0.4)</b>
Intellectual Capital	0.826	0.874	0.599
Social Capital	0.817	0.868	0.595
Cultural Capital	0.791	0.858	0.598
Political Capital	0.861	0.878	0.594
Spiritual Capital	0.775	0.899	0.597
Psychological Capital	0.765	0.832	0.596

### Data Analysis and Findings

As previously mentioned, the respondents, in answering questions related to identifying each of the dimensions and components of the model, elaborated on the phenomenon of designing the organizational intangible assets model. The researcher then, with several rounds of reviewing the codes and merging

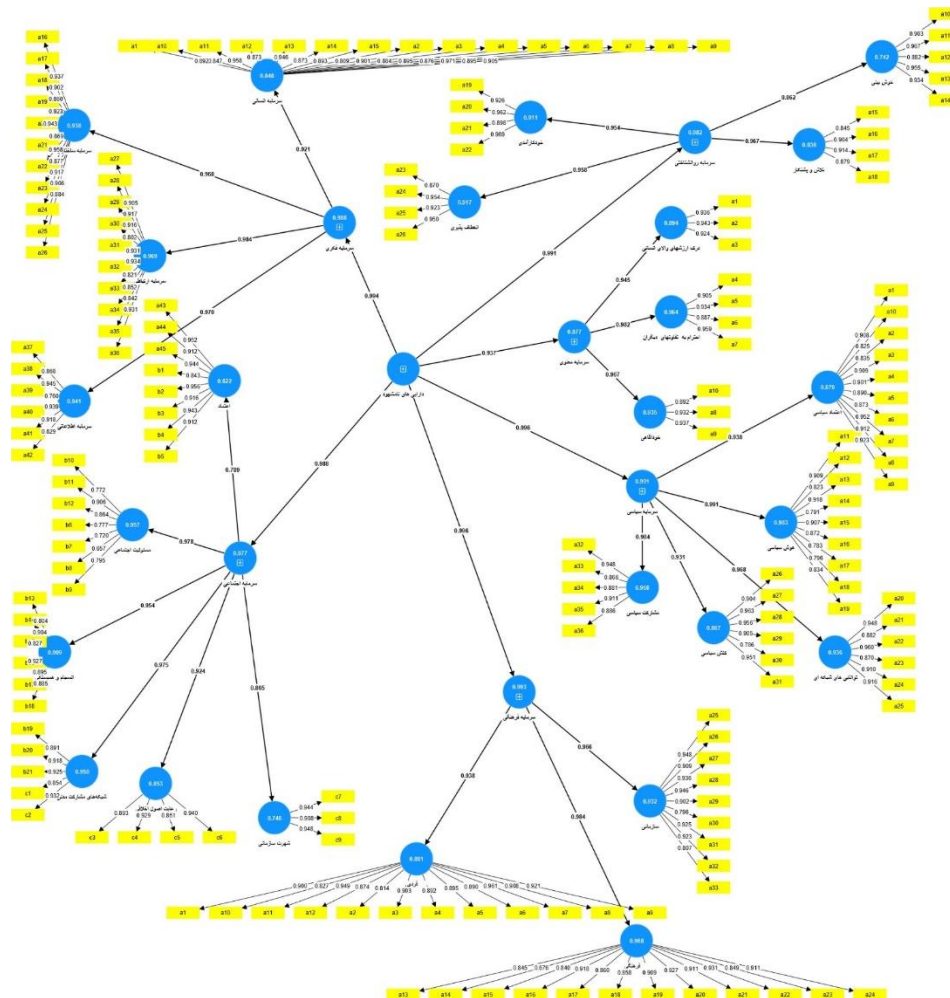
similar codes, deleted those codes that only one expert referred to, as well as codes that were identical and similar, and confirmed those codes that at least two experts had referred to for designing the model. Finally, with the identification of 6 constructive themes and 25 basic themes, the designed model of organizational intangible assets from the output of Atlas.ti software was drawn.

**Diagram 1: Designed Model of Organizational Intangible Assets - Output of Atlas.ti Software**

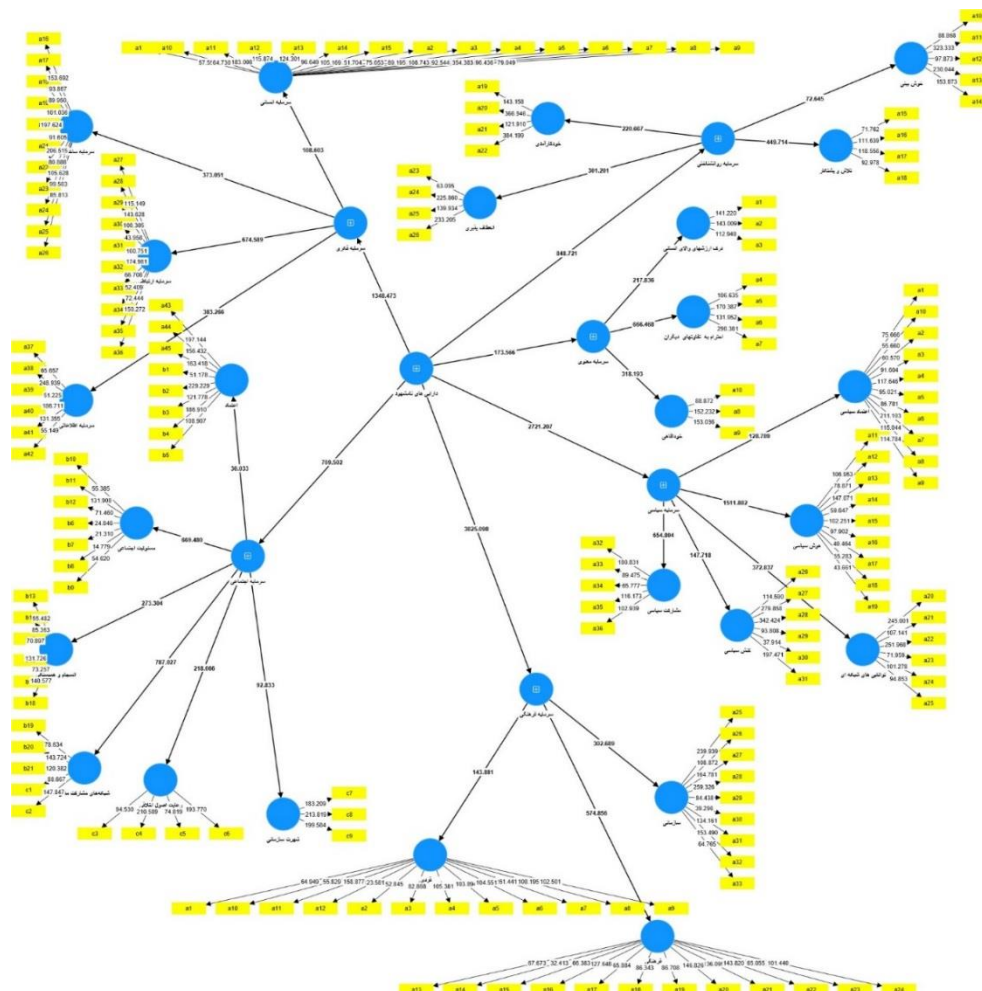
As observed in Diagrams 2 and 3, the model presents the significant values related to each of the

paths, indicating the significance of these relationships at a 0.95 confidence level.

Diagram 2: Research Model with Standard Path Coefficients



### Diagram 3: Research Model with Standard Path Coefficients



## Conclusion and Recommendations

In the present study, an attempt was made to identify the dimensions and components of organizational intangible assets within the Ministry of Interior by conducting a scientific and systematic study, and then to design the organizational intangible assets model of this ministry. The research findings for designing the model from the text of the interviews identified 6 constructive themes: intellectual,

social, cultural, political, spiritual, and psychological capital, each of which has the following components:

The basic themes of intellectual capital include: human, relational, structural, and informational capital. The basic themes of social capital include: trust, social responsibility, cohesion and solidarity, civic engagement networks, adherence to ethical principles, and organizational reputation. The



basic themes of cultural capital include: individual, group, and organizational cultures. The basic themes of political capital include: political trust, political intelligence, political action, political participation, and networking abilities. The basic themes of spiritual capital include: respect for others' differences, understanding high human values, and self-awareness. The basic themes of psychological capital include: self-efficacy, resilience, effort and perseverance, and optimism.

### **1. Recommendations Based on Research Findings**

2. Having control and focus on these capitals helps the Ministry of Interior to have effective internal governance on the one hand and to achieve more successful administration and management of society on the other.
3. The Ministry of Interior needs to create structures that can direct the job performance of the organization's employees in line with the current and future goals of the organization.
4. Unfortunately, today in our society, the social capital of individuals is weakening day by day, which is the result of a decrease in people's social trust. One way to address this is through cohesion and solidarity between the people and the government, in which the Ministry of Interior can play a key role in shaping this solidarity between the government and the nation.
5. In order to increase the amount of social capital, the Ministry of Interior can encourage and strengthen the formation of civil institutions to attract their participation, strengthen and enrich public education, and improve the level of security and mental health of society.
6. The Ministry of Interior should use strategic thinking to clearly and transparently define its organizational goals and objectives for its employees and strengthen the tendency to work in teams among them, so that they have greater flexibility and adaptability in dealing with challenges and environmental changes.
7. If the senior managers of the Ministry of Interior try to establish a specific and strong culture in that ministry, then it can be expected that the individuals of that organization will behave appropriately and reasonably with each other in their workplace, because appropriate behavior with the organization's culture takes place inside the organization.
8. The Ministry of Interior should provide the necessary political platform for its employees and the people of society so that they consider themselves important, demanding, and politically knowledgeable individuals, so that they have the necessary courage and confidence to demand their political rights and have political empathy.
9. Employing unqualified and inefficient people at the head of affairs causes not only the goals of the political system to not be achieved, but also disrupts the health and efficiency of the political system and promotes instability and distrust.
10. The managers and officials of the Ministry of Interior should be careful to act in accordance with the commands and teachings of Islamic values in their behavior and speech, in order to strengthen faith and beliefs and create a space for growth and excellence.
11. A high level of psychological capital within the organization can lead to a reduction in anxiety and an increase in job satisfaction and better job performance. The senior managers of the Ministry of Interior should pay attention that the existence of spiritual capital as a useful resource can be used as a motivating factor for individuals in achieving goals and successfully



performing tasks and the desirable performance of employees.

12. Accepting reality and paying attention to it at various organizational levels will be a factor in increasing flexibility and efficiency.

Limitations such as the inherent limitations of the questionnaire and the characteristics, interests, and knowledge of the researcher that may affect this research are noteworthy. It is suggested that the presented model be used as a framework for developing organizational performance improvement policies in the Ministry of Interior, and for further validation, this model should also be tested in other governmental and private organizations. Also, future research can investigate the direct impact of each of these identified components on productivity and organizational performance.

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