



ELSEVIER

Management Accounting Research 16 (2005) 371–394

Management
Accounting
Research

www.elsevier.com/locate/mar

The 2nd wave of knowledge management: The management control of knowledge resources through intellectual capital information

Jan Mouritsen*, Heine Thorsgaard Larsen

*Copenhagen Business School, Department of Operations Management, Solbjerg Plads 3,
DK 2000 Frederiksberg, Denmark*

Received 14 May 2004; accepted 23 June 2005

Abstract

Through the 1990s, knowledge has become a phenomenon to be managed and intellectual capital information has been suggested to be medium for this ambition. In this paper, we propose a method to analyse (and design) intellectual capital information so that it can be an input to the management of knowledge resources. We use a distinction between 1st and 2nd wave knowledge management to illustrate two possible objects of knowledge management: the creative individual and the network of knowledge resources. We suggest that intellectual capital information is related to the management control of knowledge resources where knowledge resources are related to questions about economising, organising and modularising them. In effect, intellectual capital information sees knowledge resources from a management control perspective. We illustrate this with an analysis of the firm Coloplast's intellectual capital statement.

© 2005 Elsevier Ltd. All rights reserved.

Keywords: 2nd wave of knowledge; Capital; Management control

1. Knowledge society and intellectual capital information

The purpose of this paper is to analyse the difficult, new, complex, 'people-centred', 'fuzzy' and intangible resource 'knowledge' in a management control perspective and discuss how it is made

* Corresponding author.

E-mail address: jm.om@cbs.dk (J. Mouritsen).

manageable – how is it a resource that managers develop, influence and orient towards corporate purposes? As Otley (1999) points out, the new challenge in management control is the transition from measurement to management, and a wholly parallel concern can be raised in relation to the measurements of knowledge found in intellectual capital statements. How are they part of management control processes?

In knowledge society, intellectual capital is accorded a significant role in the development of intangibles and knowledge towards value creation (Choo and Bontis, 2002; Lev, 2001; Marr, 2005; Marr et al., 2004; Roos and Roos, 1997) through management attention to what has been termed human, organisational and customer capital (e.g. Roos et al., 1997; Edvinsson and Malone, 1997; Meer-Kooistra and Zijlstra, 2001; Sveiby, 1997). Typically, the literature defines human, organisational and customer capital as separate entities and then proposes that they are related causally so that human capital creates knowledge which then can be stabilised in organisational capital to develop customer relations (Fernström et al., 2004; Johanson et al., 2001a, 2001b; Marr et al., 2004; Roberts, 2003). Much intellectual capital literature is concerned to uncover the true, hidden value in intangible resources via direct measurement of its elements and via claims about their leading role to lagging financial value (Choo and Bontis, 2002; Petty and Guthrie, 2000).

This ambition to develop leading-lagging relations in intellectual capital is understandable but it is a problem that the measurement of its entities and their interrelationships is presented as the solution to its value creation potential. The concern for intellectual capital stops at its measurement and then it is expected to function smoothly and automatically towards value creation. This is probably very optimistic because it does not explain how information about intellectual capital works. There is an additional *management control agenda* where information about intellectual capital is an input to management activities. This agenda parallels Otley's (1994, 1999, p. 364) suggestion that management control researchers should start 'looking beyond the measurement of performance to the management of performance'.

The *purpose of this paper* is to analyse the transition from measurement to management in relation to intellectual capital, and as suggested by Otley (ibid., p. 381) this means to be able to understand the relationships between measurement on the one side and operational activities, strategies and context on the other. While he proposes to study the relations through systems theory, we are more concerned with situated relationships between information and intervention (Ahrens and Chapman, 2004). The paper therefore studies how information contained in an intellectual capital statement may be transformed into management activities. The question is how information about intellectual capital will help managers (and other readers of intellectual capital statements) to intervene into processes of organisational knowledge development, sharing and application. This is different from the typical literature on intellectual capital which is concerned with describing the 'size' of the three elements human, organisational and customer capital or the stable, causal relations between them (see Petty and Guthrie, 2000).

Information about intellectual capital is related to the development, sharing and application of organisational knowledge; it is concerned with the production function of knowledge (Drucker, 1993, p. 7). However, there may be different ways in which intellectual capital information is input to organisational knowledge development, which is why we make a distinction between a 1st and a 2nd wave of knowledge management. The 1st wave centres the person as the source of all knowledge and the knowledge management problem is to spread individual persons' tacit knowledge to others. The 2nd wave, in contrast, decentres the individual and makes him or her *one* among several networked knowledge resources. This

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات