

## **La comunicación estratégica como articulador de los intangibles organizacionales**

***Strategic Communication as an Articulator of Organizational Intangibles***

***A comunicação estratégica como articuladora dos intangíveis  
organizacionais***

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## Resumen

La economía del conocimiento ha orillado a las corporaciones a cambiar la manera de organizarse para propiciar mayor rentabilidad, efectividad y diferenciación. Un aspecto fundamental de esta transición es replantear el cálculo del patrimonio organizacional considerando los activos intangibles. La comunicación estratégica es un proceso generador de energía simbólica, movimiento relacional y acción social, por lo que su función es precisamente la generación de activos intangibles dentro del espectro organizacional. El objetivo de este análisis es hacer una revisión documental para identificar los consensos teóricos del concepto *activos intangibles* y así dar con la utilidad de estos y la forma en que se generan. Los resultados ayudarán a identificar el papel que juegan los procesos comunicacionales en la producción de este tipo de activos y, finalmente, permitirán orientar las estrategias comunicativas en las organizaciones que favorezcan su producción para alcanzar la generación de valor comunicacional y la competitividad organizacional.

**Palabras clave:** activos intangibles, comunicación estratégica, gestión, patrimonio organizacional.

## Abstract

The knowledge economy has led corporations to change the way they organize themselves to promote greater profitability, effectiveness and differentiation. A fundamental aspect of this transition is to rethink the calculation of organizational assets considering intangible assets. Strategic communication is a process that generates symbolic energy, relational movement and social action, so its function is precisely the generation of intangible assets within the organizational spectrum. The objective of this analysis is to carry out a documentary review to identify the theoretical consensuses of the *intangible assets* concept and thus find the usefulness of these and the way in which they are generated. The results will help to identify the role that communicational processes play in the production of this type of assets and, finally, will allow to orient communication strategies in organizations that favor their production to achieve the generation of communicational value and organizational competitiveness.

**Keywords:** intangible assets, strategic communication, management, organizational heritage.

## Resumo

A economia do conhecimento tem levado as empresas a mudar a forma como se organizam para promover maior lucratividade, eficácia e diferenciação. Um aspecto fundamental dessa transição é repensar o cálculo dos ativos organizacionais considerando os ativos intangíveis. A comunicação estratégica é um processo que gera energia simbólica, movimento relacional e ação social, portanto sua função é justamente a geração de ativos intangíveis dentro do espectro organizacional. O objetivo desta análise é realizar uma revisão documental para identificar os consensos teóricos do conceito de ativos intangíveis e, assim, verificar a utilidade destes e a forma como são gerados. Os resultados ajudarão a identificar o papel que os processos comunicacionais desempenham na produção deste tipo de ativos e, por fim, permitirão orientar estratégias de comunicação nas organizações que favoreçam sua produção para a geração de valor comunicacional e competitividade organizacional.

**Palavras-chave:** ativos intangíveis, comunicação estratégica, gestão, patrimônio organizacional.

**Fecha Recepción:** Octubre 2019

**Fecha Aceptación:** Junio 2021

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## Introduction

The knowledge economy has caused a substantial change in the conception of organizations, which have moved from production systems to interaction systems. The relational map in which these organizational interactions unfold is made up of multiple and diverse systems. It is a diversity that in turn forms a macrosystem in which convergent and divergent dynamics are articulated that continuously influence each other, not only at a functional level, but also at a symbolic level. These scenarios subject organizations to permanent tension surrounded by great complexity. Indeed, organizations face, on the one hand, technical competitiveness, and on the other, social dynamics.

In the last 50 years, research on the competitiveness of organizations has oscillated between the importance of external factors, through structural theory, and that of internal factors, with the theory of resources and capabilities. The current trend poses a balance between both paradigms. On the one hand, the potentiation of internal organizational factors, which are manifested in the skills of the staff, commercial flexibility and organizational skills, intangible assets that are generated from internal interactions and that

are essential to respond to the needs of the environment. On the other hand, the demands of the environment that affect the organizational responses, since, to the extent that these demands are satisfied, the quality, innovation and sustainability of the organization are built, another type of intangible assets that, on the contrary, arise from external interaction and are equally important for organizational development.

In this sense, traditional organizational management paradigms have failed due to their reductionist approach. To achieve effectiveness, it is necessary to remember that organizational systems are complex entities that require managing their material, financial and human resources. To achieve the generation of sustainable strategic value, it is essential to integrate intangible assets to capitalize on corporate results. And for all of the above, organizational communication systems are required that achieve a satisfactory articulation between relational, cultural and symbolic processes.

Organizational competitiveness requires putting aside the traditional production chains, built under linear, material, operational and short-term standards, to give rise to social collaboration networks where the incorporation of intangible assets that provide benefits to the network is considered. individual, corporate and social level. And it is particularly through strategic communication that it is possible to develop better interactions and relationships between all the social components of the organization.

The trend in academic and empirical studies aims to show the growing role of intangible assets in the construction of competitive advantages, productive innovation, product differentiation and quality increase, among others. However, it is important to study the conceptual perspectives on intangible assets not only to express their characteristics, specify a definition and explain their measurement; Communicationally, it is a priority to describe the components that intervene in its production process and how they are articulated to contribute to organizational competitiveness.

In this sense, the objective of this analysis is to carry out a documentary review to identify the conceptual convergences of intangible assets from a communicational perspective. And later, to identify the role that communicational processes play in the production of this type of assets to guide communication strategies that favor differentiation, the generation of value and competitiveness in organizations.

## Methodology

This research is developed from the qualitative paradigm, as it focuses on descriptive aspects. And he uses the technique of content analysis, a method that allows identifying discursive convergences in the conceptualizations of intangible assets in a systematic way. Specifically, the analysis of academic documents that adopt the perspective of strategic communication was carried out.

Content analysis is a technique that aims to be objective and systematic. Through a series of instruments, it allows identifying the units and categories that make up a discourse; in this case, it focuses on the academic discourse that is constructed from the definitions used by researchers who have published in academic journals in recent years.

The objective is to identify redundancies in the conceptualization of intangible assets that are preponderant from a communication perspective. For this, a documentary review of the academic production hosted in the Ebsco-Business Research database was made, in a period between 2016 and 2021, in order to identify the academic trends that address the already specified topic. The search result was 32 academic articles that are presented in tables 1 and 2.

**Tabla 1.** Artículos académicos

Núm.	Lista de resultados (parte 1)
1	Loza, I. y Preciado, V. (2020). Contribución de los activos intangibles al valor de la empresa que cotiza en la Bolsa Mexicana de Valores. <i>Mercados y Negocios</i> , (42), 75-92.
2	Sahut, J. M. et Dang, R. (2020). Introduction au dossier spécial : innovations digitales et actifs immatériels : quels sont les impacts sur le comportement des consommateurs et la performance des firmes ? <i>Gestión Internacional</i> , 24(5), 100-105.
3	Marulanda, N., Rincón, C. y Echeverry, F. (2018). Gestión de activos intangibles de capital relacional en instituciones de educación superior. <i>AD-Minister</i> , (33), 85-112.
4	Rosich, A. (2016). La protección internacional de los activos intangibles. <i>Debates IESA</i> , 21(2), 10-12.
5	Gómez, J. A. (2019). <i>El análisis de comparabilidad post-BEPS en precios de transferencia. una visión sobre las operaciones vinculadas con activos intangibles</i> . Cizur Menor, España: Aranzadi.
6	Medeiros, J., Fernandes, H., Ferraz, L. e Louzada, L. (2017). Proposta de convergência teórica das perspectivas das finanças e da contabilidade na avaliação de ativos intangíveis. <i>Revista Universo Contábil</i> , 13(4).
7	Hilahata, I. K., Lien, P., Butarelli, F. P. e Dal Vesco, D. G. (2017). Desenvolvimento estratégico com base em ativos intangíveis: o caso da empresa X. <i>Revista Ibero Americana de Estratégia</i> , 16(2), 125-140.
8	Guimarães, G., Carvalho, L. Maciel, F. e Lima, J. (2020). Governança corporativa e a intangibilidade: um estudo em empresas brasileiras não financeiras da B3. <i>Revista Ibero-Americana de Estratégia</i> , 19(4), 58-75
9	Orviz, N. y Cuervo, T. (2020). Revisión de la investigación en el ámbito de la reputación corporativa. <i>3C Empresa</i> , 9(2).
10	Ortiz, N. (2019). Flujo de caja descontado, método financiero para la valuación de marcas por enfoque de ingresos. <i>Arandu Utic</i> , 6(1), 211-238.
11	Morales, L., Jacobo, C., Ochoa, S. e Ibarra, L. E. (2019). Capital intelectual y desempeño organizacional: el caso de las instituciones de educación básica en

	México. <i>Pensamiento &amp; Gestión</i> , (47), 180-202.
12	Hoag, T. M. e Lemme, C. F. (2018). Indústria de alimentos de origem animal: riscos e oportunidades para o setor decorrentes das políticas de bem-estar animal. <i>Revista de Administração de Empresas</i> , 58(3), 244-253.
13	Contesini, N., Pires, T. y de Paula, C. (2018). Reflexões sobre os aspectos simbólicos das marcas sob a ótica da teoria institucional. <i>Revista Gestão em Análise</i> , 7(2), 107.
14	Palomares, P. y Ripoli, J. (2020). El papel de los incentivos fiscales a la inversión en I+D+i en España. <i>Boletín Económico de ICE, Información Comercial Española</i> , (3129), 61-72.
15	Chang, S. (2019). When to go it alone: Examining post-conversion performance of international joint ventures. <i>Journal of International Business Studies</i> , 50, 998-1020.
16	Bassi, E., Bittencourt, G., Beuren, I. M., Márcio, L. and Sampaio, G. (2016). Relationship between organizational slack and innovation in companies of BM&FBovespa. <i>Revista de Administração Mackenzie</i> , 17(3).

Fuente: Elaboración propia

**Tabla 2.** Artículos académicos



Núm.	Lista de resultados (parte 2)
17	Liu, Y., Jiao, J. and Xia, J. (2019). Subsidiary Networks and Foreign Subsidiary Performance: A Coopetition Perspective. <i>Management and Organization Review</i> , 15(1).
18	João, R., Cipriano, A., Donadio, G. e Silva, F. (2019). Impactos dos investimentos em inovação e da estrutura de capital no desempenho organizacional: uma análise sob a perspectiva da equipe de alto escalão. <i>Revista Universo Contábil</i> , 15(2), 59-77.
19	Serna, H. y Díaz, A. (2020). Medición del valor del cliente. <i>Desarrollo Gerencial</i> , 12(1).
20	Castellani, D. and Lavoratori, K. (2020). The lab and the plant: Offshore R&D and co-location with production activities. <i>Journal of International Business Studies</i> , 51, 121-137.
21	Navarro, A. (2019). Intangibles de difícil valoración y ajustes retrospectivos en la normativa española sobre precios de transferencia. <i>Crónica Tributaria</i> , (173), 159-185.
22	Cavalcante, J., Silva, T. e Lázaro, J. C. (2016). Analisando as diferenças entre investimentos em atividades de inovação conforme variáveis estratégicas contingenciais em empresas de capital aberto no Brasil. <i>Revista Gestão &amp; Tecnologia</i> , 16(3).
23	Henao, M., Rivera, P. and Uribe, B. (2017). Knowledge Management Processes and Intellectual Property Management Processes: An Integrated Conceptual Framework. <i>AD-Minister</i> , (31), 137-160.
24	Beltrán, J. A., López, J. A., Gelvez, C., Quintero, S. y Benítez, V. K. (2019). Gestión del conocimiento: una estrategia innovadora para el desarrollo de las universidades. <i>Clío América</i> , 13(26), 362-369.
25	Belarouci, M., Fonrouge, C. et François, V. (2019). Caractéristiques des jeunes entreprises innovantes ayant recours au financement participatif : approche comparative selon les modes de levées de fonds. <i>Revue Internationale P.M.E.</i> , 32(3-4), 63-84.
26	Marques, R., Gonçalves, V. A. e Camargo, M. E. (2016). O que (ainda) podemos aprender sobre capacidades dinâmicas. <i>Revista Ibero Americana de Estratégia</i> ,



	15(1), 44-64
27	Carrillo, M. V. (2016). Importancia del profesional de la información en la dirección de comunicación de las organizaciones. <i>Profesional de la Información</i> , 25(2), 272-278.
28	Bernardes, K., Silvestre, A., Brunozi, A. e Kronbauer, C. (2017). Intensidades das intangibilidades e desempenhos econômico-financeiros em empresas dos países do GLENIF. <i>Revista de Gestão, Finanças e Contabilidade</i> , 7(1).
29	Fuentes, N., Osorio, G. y Mungaray, A. (2016). Capacidades intangibles para la competitividad microempresarial en México. <i>Problemas del Desarrollo</i> , 47(186).
30	Ahumada, E., Tovar, R., Perusquia, J. y Zárate, R. (2018). Gestión de conocimiento en la competitividad del sector de TI. El caso de la región Tijuana – San Diego. <i>Sotavento M.B.A.</i> , 29, 30-40.
31	Ribeiro, V. e Vinícius, R. (2017). Análise dos efeitos do capital intelectual na lucratividade das empresas brasileiras. <i>Revista Universo Contábil</i> , 13(4).
32	Talbot, L. y Colombo, A. (2019). Propiedad intelectual y emprendimientos tecnológicos. Casos de emprendimientos de la ciudad de Córdoba, Argentina. <i>Revista Perspectiva Empresarial</i> , 6(1), 129 - 136.

Fuente: Elaboración propia

The intention in the review of the 32 articles was to identify the most representative and used definitions in the period already specified, and subsequently continue with the interpretation to articulate the components of intangible assets with the elements of strategic communication. To achieve this interpretation and construction of meaning from the communicational perspective, the words or phrases that were consistently presented in the definitions of intangible assets were selected.

The basic contribution of this technique is controlled hermeneutics based on inference. The effort to interpret content analysis moves between two poles: that of the rigor of objectivity and that of the fecundity of subjectivity. In this way, it helps to identify the latent, the potential and the unpublished enclosed in every message (Piñuel, 2002).

This analysis focuses on the search for the lexicon that configures the content of the definitions of the concept of intangible assets in academic productions. In such a way that it is possible to identify intra and intertextual topics, convergences and divergences from the logic of strategic communication, to make inferences about the questions that gave rise

to this research: what are intangible assets for in organizational competitiveness? And what are the elements of strategic communication that intervene in your production process?

Specifically, defining the meaning of the units of analysis constitutes one of the fundamental problems of this technique. Therefore, to overcome this difficulty, the categories of lexical cohesion of Hoey (1991) will be used: simple repetition, complex repetition, simple paraphrase and coreference.

Later, the lexical groupings will be established intrathexually, according to the technique of Phillips (1986): here the associative and cohesive relationships that outline the definition of the topic and that give coherence to the meaning are established. The lexical grouping technique of Phillips (1986) maintains that the text reveals the existence of systematic patterns that reflect a certain organization. Through the analysis of sets of significant words, lexical networks are configured, which are associated with others to articulate a large part of a specific conceptual area: intangible assets from the perspective of strategic communication.

Finally, after having identified the most significant lexical units, the coreferences between the definition of intangible assets and the components of strategic communication are established. And it concludes with the registration of the central and peripheral terms articulated conceptually or functionally to the components of strategic communication.

## Results

Regarding the extratextual elements, it can be mentioned that 32 academic publications were obtained in Ebsco-Business Research, a database of academic production that presents more than 282,000 articles by academics and has an active relationship with more than 60,000 editors from all over the world. the world in the fields of life sciences, social sciences, physical sciences, and health sciences. It should be noted that this work focused on the search for publications in the business field. Ebsco-Business Research covers three types of sources: book series, magazines and specialized magazines in the field of business, management and economics. All the journals included in this database maintain high quality standards. In short, according to the number of publications, it can be stated that the subject is not popular among authors who have an interest in organizational competitiveness. The 32 publications represent 0.01% of the total academic production of the database during the analysis period.

The study period was from 2016 to 2021, and during these five years a production of six articles a year was presented on the subject of intangible assets. On the other hand, definitions were identified from a total of 22 authors (see tables 3 and 4).

**Tabla 3.** Conceptualización de intangibles (parte 1)

Núm.	Autor	Año	Definición
1	Kohler	1983	Activo de capital que <i>no tiene existencia física</i> , cuyo valor está limitado por los derechos y beneficios que la posesión otorga a su dueño.
2	Itami	1987	Es la capacidad y habilidad de una empresa de incorporar conocimiento en sus actividades productivas cotidianas.
3	Belkaoui (citado en Cañibano, García y Sánchez, 1999)	1992	Activos que <i>carecen de sustancia física</i> y que resultan de derechos legales y contractuales; generan beneficios en el futuro de forma probable. Incluyen la propiedad intelectual, patentes y marcas.
4	Andersen (citado en Martínez, 1996)	1992	Aquellos recursos controlados por la empresa <i>que no tienen sustancia física</i> que son capaces de generar en el futuro beneficios económicos netos y están protegidos legalmente o por medio de algún derecho de facto.
5	Hall	1992	Contratos, bases de datos, diseños y conocimientos de las empresas relativos a la experiencia de los empleados, cultura de la organización, etc.
6	Meigs, Meigs, Sinisterra y Bedoya	1993	Son aquellos que se usan en la operación de la empresa, pero que <i>no tiene sustancia física</i> . Y no son corrientes.
7	Edvinsson y Malone	1999	La posesión de conocimientos, experiencia, tecnología, relaciones con clientes y saberes profesionales que proveen a la empresa de ventaja competitiva en el mercado.

8	Stewart	1998	Son aquellos que poseen valor <i>sin tener dimensiones físicas</i> y están localizados en las personas (empleados, clientes, proveedores), o bien se obtienen a partir de procesos, sistemas y la cultura organizativa.
9	Fernández <i>et. al.</i>	1998	Consisten en conocimiento e información y pueden constituir una diferencia competitiva. Conocimiento, cultura y tecnología y reputación.
10	Hendriksen y Van Breda	1999	Activos <i>que carecen de sustancia</i> . Como tales, estos activos deben reconocerse siempre que cumplan con la definición de activos (ser mensurables, pertinentes y exactos).
11	Lev	2001	Son un derecho a los beneficios futuros <i>que no tienen cuerpo físico o financiero</i> , que se crea por la innovación, prácticas de organización y recursos humanos. Los activos intangibles interactúan con los activos tangibles en la creación de valor corporativo y el crecimiento económico.

Fuente: Elaboración propia

**Tabla 4.** Conceptualización de activos intangibles (parte 2)

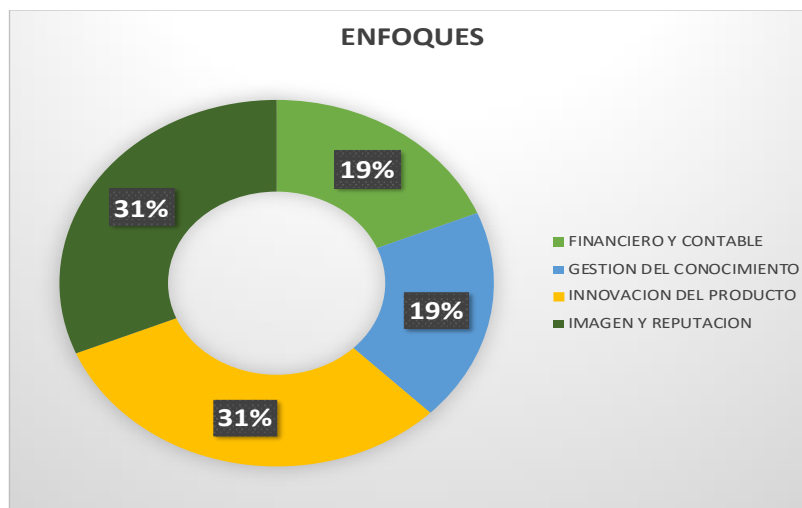
Núm.	Autor	Año	Definición
12	Upton	2001	<i>Recursos no físicos</i> generadores de probables beneficios económicos futuros para la entidad que fueron adquiridos a través del intercambio o desarrollados internamente sobre la base de costos identificables, que tienen una vida limitada, que poseen valor de mercado propio y que pertenecen y son controlados por la entidad.
13	Kayo	2002	Conjunto estructurado de conocimientos, prácticas y actitudes de la empresa que, interactuando con sus activos tangibles, contribuye a la formación de valor de esta.
14	Navas y Ortiz	2002	Son aquellos activos que <u>no tienen soporte físico</u> , ya que están basados en la información y en el conocimiento.
15	Kaplan y Norton	2004	Las capacidades, habilidades, conocimientos o formas de trabajar; pueden impulsar que los clientes vean satisfechas sus necesidades y expectativas y los resultados financieros acaben llegando.
16	Universidad EAFIT	2006	Se entiende como activo intangible todo aquel identificable, de carácter no monetario, y <i>sin apariencia física</i> , que se posee para ser utilizado en la producción o suministro de bienes y servicios, para ser arrendado a terceros o para funciones relacionadas con la administración de la entidad.
17	Miles y Quintillán	2005	Conjunto de capacidades (conocimiento y competencias), motivaciones, elementos culturales y otros del estilo que posee la empresa en un momento determinado. Son recursos no monetarios, sin sustancia física, que en combinación son capaces de producir beneficios para una compañía.
18	Sinisterra,	2011	Estos activos implican un derecho o privilegio y de cuyo

	Polanco y Henao		ejercicio o explotación pueden obtenerse beneficios económicos en varios periodos determinantes.
19	Blázquez y Amato	2011	Son los recursos humanos: conocimientos, habilidades, capacidades, experiencias; son los recursos tecnológicos: grado de tecnología alcanzado; administrativos: propiedad intelectual, marcas, patentes; y culturales: valores corporativos, identidad e imagen institucional
20	Cuéllar, Vargas y Castro	2012	Aquellos que <i>no tienen forma física</i> , pero sobre los cuales la entidad posee derechos y espera recibir beneficios futuros.
21	Organización para la Cooperación y el Desarrollo Económicos (OCDE)	2013	<i>De naturaleza incorpórea</i> , genera beneficios futuros a la organización, tal y como derechos de utilización de activos industriales: patentes, marcas comerciales, nombres comerciales, dibujos, modelos; propiedad intelectual, literaria y artística.
22	Consejo Mexicano de Normas de Información Financiera [Cinif]	2014	Los intangibles son activos no monetarios y representan generalmente derechos abstractos, como pueden ser una patente, una licencia de uso, una franquicia, una imagen de marca que crea una relación especial con los clientes, derechos de autor.

Elaboración propia

Subsequently, the lexical groupings were established intratextually, according to the technique of Phillips (1986). The first grouping identified in the analysis of the definitions of intangible assets responds to the economic and financial perspective, because the fundamental elements for the production of goods and services were based on three traditional pillars: material, financial and financial resources. technological. Figure 1 shows that the trend of financial and accounting approaches still persists (19 %).

Figura 1. Enfoques conceptuales



Fuente: Elaboración propia

However, contemporary organizational dynamics revolve around the incorporation of communication and information technologies (ICT), economic globality processes, as well as changes in people's consumption patterns that have transformed the supply of goods and services, which has given rise to a society where knowledge and information are privileged as inherent elements of competitiveness. Figure 2 shows the emergence of the approach to product innovation, with 31%. Furthermore, the knowledge management-oriented approach (19%) ranks above the traditional accounting approach. It is important to highlight that these approaches are oriented to the conception of intangible assets as a result of relational and symbolic processes in which the exchange of meanings and meanings is required in a transversal way in the organizational dynamics, fundamental principles of strategic communication.

On the other hand, there is consensus on the non-corporeal quality of intangible assets; However, even with this coincidence, there is a dispersion regarding the term that accompanies the quality, since it is combined with words such as appearance, support, substance, existence or nature. This dispersion is not less, since it changes the meaning of intangibility in relation to each of the different dimensions. These relationships are observed in Figure 2, where the diversity of combinations that the authors use to describe intangible assets is listed.

Figura 2. Características y cualidades



Fuente: Elaboración propia

In addition to the above, following the results regarding the description of its characteristics presented in Figure 2, no significant frequency or redundancy was identified. In the analysis of this item, it is interesting to note that the definition of the possession of intangible assets is not clearly defined. It coincides with its characteristics of limited life and the interest in being controlled by the organization to guide them towards organizational objectives, there is consensus around the impact on financial results, however, the indicators to be considered to quantify this benefit are not clearly presented .

In this same sense, some authors agree on the value they represent for the company in general, as well as on the interference they have on the economic results of the organization, for which their management is of utmost importance, since it generates multiple benefits in the financial field. There is also an agreement between the authors about the impact they have on the competitiveness of the organization, although they are not manifested directly and in the short term, so it is necessary to maintain management processes of these assets consistently to be able to identify significant results. in organizational objectives. Figure 3 shows the terms with which the authors identify their origin and impact. Here too there is broad consensus.



Figura 3. Origen e impacto



Fuente: Elaboración propia

However, the translation or application of these benefits has its divergences, since it depends on the point of view from which the measurement indicators are constructed. From financial accounting, the benefits come from property titles, contractual rights, patents, intellectual property rights, among others. From this perspective, there are international financial metrics for the registration and evaluation of said assets postulated by international organizations such as Cinif (2014).

From the communication perspective, in recent years the conception of intangible assets has been oriented towards the brand, corporate reputation, business ethics, social responsibility, good governance, among others. Today these elements are vital and strategic to ensure the success of organizations in the global environment (López, 2011). Figure 4 shows the terms used around the category of components of intangible assets, ranging from information, knowledge, skills to culture, relationship with customers or market perception; and to a lesser extent, raises the benefits on contractual and legal exercises.

**Figura 4.** Componentes de los activos intangibles



Fuente: Elaboración propia

The dominant trend is towards knowledge, innovation in production activities, distribution and consumption; In addition, a trend is identified to link intangible assets with other factors that trigger productivity, such as production processes, interactions of companies with their users and diversification in the offer of products, among others. (Vilaseca, Torrent y Díaz, 2002).

## Discussion

After having identified the most significant lexical units, the coreference with the perspective of strategic communication was determined. Strategic communication is conceived as a process that generates symbolic energy, relational movement and social action, so its strategic function is the generation of intangible assets within the organizational spectrum. Starting from this communicational perspective, it is important to consider that intangible assets are linked to a macrosystemic dimension of the organization, and therefore they give value to strategic results, and not to operating results.

The strategic communication paradigm is the result, on the one hand, of the operational effort to transmit information; on the other, the interactive effort with its stakeholders, which causes a level of organizational satisfaction and effectiveness; but, fundamentally, from the effort to improve the system that triggers an innovation process that builds a network of shared value. And for this reason, the strategic purpose of communication is oriented towards the production of intangible assets that enhance the functional results of the organization and that transcend the social environment.

To identify the coreferential elements of intangible assets from the perspective of strategic communication, we started from the typology proposed by López (2011). As a result, Table 5 shows the significant topics that present a co-reference with the components identified in the definitions of intangible assets presented in the previous section.

**Tabla 5.** Coreferencia de los activos intangibles con la Comunicación Estratégica

Capital humano	Recoge las capacidades individuales, los conocimientos, la destreza y la experiencia de los empleados.
Capital estructural	<p>Infraestructura que incorpora, forma y sostiene al capital humano. Se define como el conjunto de conocimientos que permanece en la empresa al final de la jornada laboral. Comprende las rutinas organizativas, los procedimientos, los sistemas, las culturas, las bases de datos, entre otras. Está compuesto por tres tipos de capital:</p> <p>1) Capital organizacional: inversión de la empresa en sistemas, herramientas y filosofía operativa</p> <p>2) Capital de innovación: capacidad de renovación y resultados de la innovación en forma de derechos comerciales protegidos, propiedad intelectual y otros activos intangibles usados para crear nuevos productos y servicios.</p> <p>3) Capital de clientela: relaciones de la empresa con clientes medidas a través de índices de satisfacción o longevidad, entre otros.</p>
Reputación corporativa	Está compuesta por un conjunto de percepciones de los <i>stakeholders</i> . Reside en la mente de los <i>stakeholders</i> y puede ser diferente entre estos.
Responsabilidad social corporativa	Está compuesta por compromisos en la gestión de una empresa. Son realidades y residen en la empresa. Esta responsabilidad es uno de los varios factores que influyen en la reputación corporativa

Fuente: Elaboración propia con base en López (2011)

The coreference of the characteristics of intangible assets with the perspective of strategic communication is oriented in three directions:

- 1) Communication as a process in which informational resources are articulated, organizational learning processes are developed and the ability to detect needs in the environment is strengthened. Therefore, it is a transfer process in the generation of intellectual capital.
- 2) Communication as a process in which relationships between the organization and its stakeholders are strengthened; It helps to respond in a more pertinent and timely manner to the demands of the environment. In short, it is a process of interaction in the generation of relational capital.
- 3) Communication as a management process of social, relational and perceptual resources that allows the creation of a symbolic ecosystem that will serve as a platform to stimulate the functional and operational processes of the organization. It is a perceptual process that generates symbolic capital.

Starting from the strategic function of the communication system in the organization is to dimension the articulating role of social processes with the purposes of corporate strategy. In this sense, the communication system must seek to couple the structural, functional, relational and symbolic dimensions of the organization in such a way that it generates value in all the components of the network. This means interpreting the symbolic production of the organization, listening to collective discourses, articulating behavior patterns, coupling social representations, responding to the demands of the multiple scenarios that interact in the context, to trigger mediation processes in the organization and adaptation at the social level.

The interpretation of the symbolic production of the social system goes beyond the content of the message; It implies the recognition of the meaning and the sense that the organizational agents confer on the situation, and that in many occasions are expressed in the organizational intangibles. Kaplan and Norton (2004) categorize them into three levels, as can be seen in figure 5.

Figura 5. Los activos intangibles

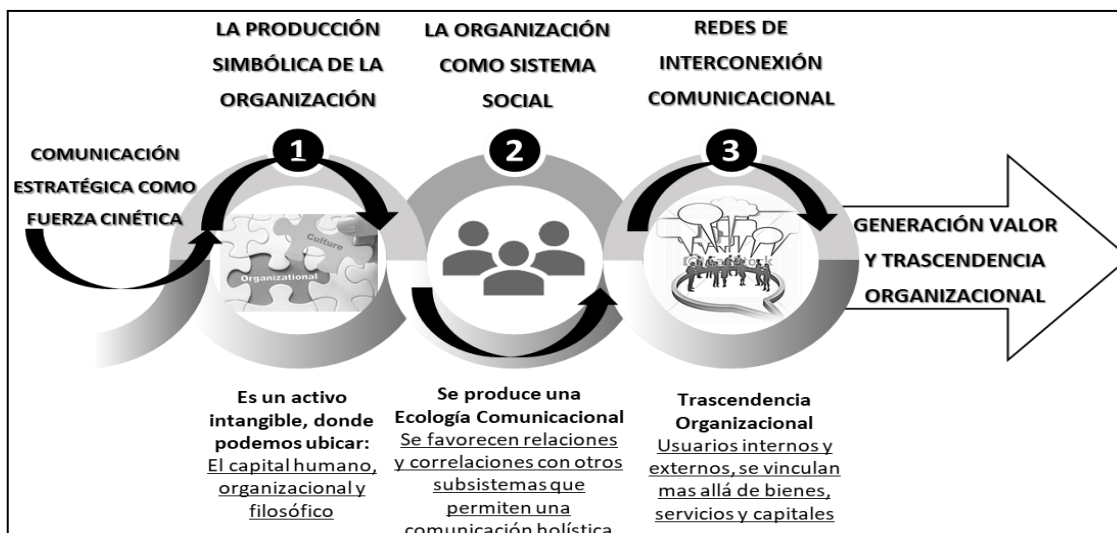


Fuente: Kaplan y Norton (2004)

Due to their importance, intangible assets must be managed by the organization in such a way that they become a symbolic platform that enhances corporate results. However, due to their multifactorial and dimensional composition, they cannot be managed from a linear, deterministic and cause-effect perspective; Due to their complex construction, intangibles do not generate value by themselves, so that their value is manifested they must be accompanied by other organizational assets, and thus become catalysts for the priority functions of the organization (Kaplan and Norton, 2004).

Now, in order to articulate strategic communication with intangible assets, one must aim at the transversality of the organization's symbolic production. Reygadas (2002), referring to Lupton's contributions, suggests that the members of an organization have a symbolic charge of origin that shapes their individual behavior, and this in turn shapes the behavior and organizational culture. Therefore, as shown in figure 6, it is important to create information-rich networks and environments that support organizational objectives, as stated by Nosnik (2013), and that manage to harmonize individual symbolic production with operational, functional and corporate ones.

**Figura 6.** La comunicación estratégica en la generación de valor organizacional



Fuente: Elaboración propia

## Conclusions

To answer the questions that motivated this analysis, it can be mentioned that the authors studied agree on the importance and significance that intangible assets represent for organizational competitiveness. On the other hand, it can be identified that the dominant trend for decades to base the value of organizations on their ability to produce is declining. The approaches where organizational competitiveness was associated only to the amount of economic resources, to the standardization of its production, to the rational division of labor, are now combined with other approaches and perspectives.

With the changes in the organizational scenarios, the conception of the value of the corporations more oriented to their ability to know how to do, their social relationships and the perception of their interest groups has been strengthened. What positions intangible assets as strategic components that provide competitive differentiation to organizations.

On the other hand, the review of the elements of strategic communication that are linked to the generation of intangible assets provides even more complex and far-reaching answers. In an organizational system, communication is a function that dynamizes, guides and maximizes interactions; In addition, it enhances the relational capacity, the collective construction and the achievement of long-term goals. Therefore, its strategic function is the

generation of intangible assets that provide symbolic support to organizational competitiveness.

However, it is important to point out that this symbolic contribution that occurs in organizational dynamics is inserted in social processes that transcend the corporate sphere, so that the production of intangible assets as a result of communicational processes results in competitive value and social wealth. . From the perspective of strategic communication, intervening in organizations is an option that human beings have to modify the structures of the social environment. Therefore, to the extent that spaces for understanding and coordination are generated in organizations for the construction of intangible assets, it can contribute to the generation of social dynamics more oriented to sustainable collective action based on dialogue.

In this sense, strategic communication reaches its highest level in an organization when it manages to generate binding spaces that promote innovation, differentiation and competitiveness. To achieve this, a set of collective efforts synthesized in processes of transmission, exchange and appropriation is required to become a productive system of social coexistence. In addition, it is necessary to consider that any organizational entity has resources, particular competencies and specific capacities that must be capitalized to contribute significantly to organizational competitiveness. Thus, it is necessary to consider that intangible assets do not generate value by themselves, but that in order to acquire value they must be accompanied by other organizational assets.

In this sense, from the communicational perspective it is proposed to consider the following relationships. First of all, what is done and how it is done, which translates into products and services with quality and competitive elements. The intangible asset is found in the distinctive seal that the corporate behavior or culture gives to that product or service.

Second, what is said and how it is said, which implies considering all the expressive moments of the organization in a global communication strategy that supports the corporate strategy. In this case, the intangible asset is generated when it is possible to link the symbolic production of the interest groups with the organization and it translates into a positioned brand or strong corporate image.

Finally, why do you do it and what do you say it for, expressed in the objectives, corporate philosophy and social responsibility. The intangible asset translates into the long-term commitment and sustainable relationship of the organization with all its stakeholders,

which provide it with strategic value. These intangible assets are known as reputation, positioning and innovation.

### **Future lines of research**

To achieve a strategic level of organizational competitiveness requires a systematized effort in the generation of intangible assets. Likewise, it is necessary to develop lines of research that delve into the psychological, cognitive and social processes that intervene in the construction of ecologies between the organization, its stakeholders and the environment. On the other hand, it is interesting to explore the management tools that support the articulation of the dimensions between what is said and what is done, that is, informational and action tools. Finally, it is important to promote the production of knowledge that manages to strengthen the relationship and influence that tangible and intangible assets have in such a way that competitiveness is enhanced.



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