






The Contributory Role of Intellectual Capital in shaping Task and Contextual Performance

Faisal Masood^{1*}  | Khalil Ahmed Channa²  | Syed Mir Muhammad Shah³ 

Abstract

The focus on the role of intellectual capital (IC) in the success of any business is continuously increasing, and businesses are spending their resources on improving their IC. The present study investigates the effects of three components of IC, namely employee capital (EC), organizational capital (OC), and social capital (SC), on two dimensions of employee performance (EP) including task performance (TP) and contextual performance (CP) in the telecom sector of Pakistan. Data were collected from 400 employees of the telecom sector and analyzed by using Partial Least Squares-Structural Equation Modeling (PLS-SEM) to investigate the structural relationship among constructs. The results of structural equation modelling show that employee capital, organizational capital, and social capital play a significant role in enhancing task performance and contextual performance in the telecom sector of Pakistan. The study contributes theoretical enrichment of employee performance management and provides practical implications for IC development strategies for maximizing employee performance.

Keywords: : Employee capital, Organizational capital, Social capital, Task performance, Contextual performance.

Author's Affiliation:


Institution: Sukkur IBA University¹⁻²⁻³

Country: Pakistan

Corresponding Author's Email: *faisalmasood101@gmail.com

The material presented by the author(s) does not necessarily portray the view point of the editors and the management of the ILMA University, Pakistan.

2790-5896 (Online) 2709-2232 (Print) 2025, published by the ILMA University, Pakistan.

This is open access article under the  license. <https://creativecommons.org/licenses/by/4.0/>

1.INTRODUCTION

The dedication of employees encourages a cohesive and resilient organizational culture, which is essential for plotting challenges and achieving stable, successful outcomes. Bernardin and Russell (1993) defined employee performance as the outcome produced over time during the specified activity or job. The different dimensions of employee performance are used in the literature to understand how employee capital, organizational capital, and social capital create value in the company. The favorable link between Intellectual Capital and Task Performance is improved in the organization as employees consistently attain specific quality and quantity outcomes, demonstrating the significant role of intellectual capital in driving enhanced and assessable work outcomes (Qamar et al., 2023). In this way, task performance refers to the core responsibilities and duties employees are expected to fulfill, such as meeting deadlines, achieving targets, and delivering outcomes or results. Conversely, contextual performance comprises behaviors that add to the broader organizational environment, such as teamwork, cooperation, and organizational social responsibility (Soomro & Soomro, 2024). Moreover, the contextual performance of an employee refers to extra-role behavior that does not cover the job description and is beneficial to the organization. Therefore, acknowledging the worth of contextual performance, the employees are eager to realize and adhere to the company's rules and procedures. The contextual performance not only ensures operational logicity but also shows diligent effort to ensure the overall success and sturdiness of the organization. Furthermore, the customer service experience, the collaborator's capabilities, and digital transformation processes contribute to the employees' and contextual performance. So, if the employees' performance is better and there is more awareness of their work and rules, the result of the company's performance will be positive.

Intellectual capital provides a firm with a distinctive competitive edge (Nahapiet & Ghoshal, 1998; Webster et al., 2004; Masood et al., 2023; Chantabutr & Wanarat, 2024) and explains how various components of IC affect performance (Bontis, 1998; Youndt & Snell, 2004; Gravili et al., 2020). The organizations developed their interest in intellectual capital as a basis for competition (Kamukama, 2013). Consequently, investments in intangible capital of the organization are known as intellectual capital (Xu & Wang, 2019). Along these lines, Sadq et al. (2020) suggested that organizations need to make suitable investments compared to their competitors to sustain their position in the market. Likewise, we live in a time of significant advancements that have taken us to the crossroads of innovation. Therefore, organizations need to think of new means to contest the market, and traditionally, managing organizations is not the appropriate strategy (Wendra et al., 2019).

Organizations foster a culture of mutual respect, trust, and shared purpose by emphasizing task completion, quality relationships, and collaboration among team members. Robbins (1996) and Soomro et al. (2024) stated that employee performance is a natural result shown for each employee as a work accomplishment given by an individual compared to other employees who have been set together. When organizations effectively balance task and contextual performance, they

build an environment where employees feel motivated, supported, and empowered to excel in both dimensions (Qamar et al., 2023). This, in turn, enhances employee performance by promoting a sense of belonging, ownership, and obligation to the organization's objectives and values (Soomro et al., 2024).

The intangible nature of intellectual capital (IC) can pose severe problem for almost any industry attempting to obtain and sustain competitive advantages. Because IC involves aspects like knowledge, skills, ability to innovate the culture of the organization, and relationships with customers, it is also unstructured, which makes it difficult to quantify, manage, or leverage. It would be challenging for organizations to clearly understand the contribution of any value generated through their human, structural, and relational capital. Due to this, organizations face problems justifying the investment in employee training, research and development, or knowledge management. The investment will not yield any immediate results, or they might not know how to measure the financial returns. This research is unique because it examines the relationship between intellectual capital and employee performance in the telecom sector. It highlights the importance of IC elements like Employee Capital, Organizational Capital, and Social Capital in enhancing task performance and contextual performance. The study suggests that telecom sector managers should design strategies to hire critical resources and invest in developing their IC through continuous training and development programs.

The employee's commitment and dedication are integral to utilizing this invaluable resource to its fullest potential, especially in the face of contextual elements like resource limitations, institutional gaps, and social networks that may impact performance in emerging economies. Intellectual capital emerges as a perfect solution for organizational success, above all others. In essence, within the dynamic environment of the telecom industry, where technological developments and human creativity drive market dynamics, the concept of intellectual capital takes on heightened significance. In the dynamic realm of modern workplaces, components of intellectual capital converge as indispensable pillars of prosperity.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1 Intellectual Capital

Intellectual Capital assets are not physical or financial and are vital for driving innovation, Competitiveness, and overall organizational performance (Brooking, 1997). In this way, intellectual Capital is specifically defined as intangible assets that contribute to the value of an organization and are based on knowledge, expertise, creativity, and other intellectual resources. Lynn (1998) argued that Intellectual Capital is the means of ideas and the ability to invent, which are factors (skills, raw intelligence, and expertise of human actors) that determine an organization's upcoming goals. Along these lines, intellectual capital typically includes elements such as employee capital (knowledge, skills, and capabilities of employees), organizational capital (organizational processes, systems, and intellectual property), and social capital (relationships with customers, partners, and stakeholders). However, the most prevailing definition of intellectual capital

is knowledge deemed valuable to an organization (Akpınar & Akdemir, 1999). Furthermore, intellectual Capital is a group of immaterial resources and their flows, where immaterial resources give the company's value-creation process and are managed by the company (Bontis, 2001). Therefore, intellectual capital is a main factor in determining an organization's performance and competitiveness.

The practitioners proposed several techniques for measuring and reporting IC (Liebowitz & Suen, 2000). Despite appraising IC's value as a critical intangible asset, Guthrie et al. (2006) concluded that it is an attached part of the firm's value. IC is essential because it depicts that organizations are composed of creative, highly skilled, and distinct employees who support the systems and structure of the organization, sustain long-term relationships with customers, and help achieve a high level of organization (Alshurideh et al., 2012; Gravili et al., 2020; Qamar et al., 2023). In addition, studies reveal that firms with higher IC are more likely to be innovative, agile, and adaptable, strengthening their competitive advantage (Bontis et al., 2000; Webster et al., 2004; Masood et al., 2023; Chantabutr & Wanarat, 2024).

2.1.1 Employee Capital

Employee Capital is considered a vital component of intellectual capital, as the organization's real existence is contingent upon it. The aggregate knowledge of an organization's members is human or employee capital (Bontis, 1998). Employee capital is a component of intellectual capital and covers the entire value of the knowledge, skills, creativity, experiences, and problem-solving abilities of employees in an organization. Employee capital was characterized by Wang et al. (2014) as an employee's knowledge, skills, competence, attitude, wisdom, commitment, experience, and innovativeness. Moreover, employee capital is defined by Tarus and Sitienei (2015) as leadership, motivating people to demonstrate their potential, and organizational practices, beliefs, and attitudes. Likewise, an organization's employees' collective skills, knowledge, and expertise are called employee or human capital (Bontis, 1998; Wang et al. (2014); Tarus & Sitienei, 2015; Ali et al., 2023). Unlike machines or physical resources, employees can learn, adapt, and innovate in a way that increases the organization's value. This makes employees the key value created for the organization and one of the most significant sources of competitive advantage in the knowledge-driven economy. Further, the organizations should invest in employee or human capital to gain competitive advantage (Hussi, 2004; Chen et al., 2012; Mention & Bontis, 2013; Gravili et al., 2020; Masood et al., 2023). Keeping this in view, employee capital or human capital is significant because it reflects an organization's potential to increase efficiency and achieve a competitive edge through its employees (De Pablos, 2004; Rawashdeh, 2022; Chantabutr & Wanarat, 2024).

2.1.2 Organizational Capital

An organization's intangible assets that drive its performance are collectively called its organizational capital. Essential components include reputation, technology infrastructure, specialized resources, and contemporary administrative

procedures. The non-human stock or store of knowledge, like information systems, copyrights, patents, trademarks, procedures, databases, and culture, is called organizational capital or structural capital (Sharabati et al., 2010). Organizational capital lays the foundation for efficiency and effectiveness, with robust systems and processes optimizing resources and powerful strategies as the cornerstone of well-crafted plans. Similarly, Organizational capital supports employee capital and gives the knowledge and employee capital necessary environment (Nghah & Ibrahim, 2011). In other words, organizational capital is also needed to resolve internal and external challenges (Abdulai et al., 2012). Operational efficiency is increased by implementing the newest IT and having a clear organizational structure. Consequently, excellent products and services foster a favorable reputation and increase stakeholder and customer trust (Fatmawati & Fauzan, 2021). Also, defining duties and responsibilities for employees improve productivity and strengthen the company's culture and character, providing a solid base for intellectual capital (Pablos, 2024). Literature discussed how organizational capital or structural capital plays a pivotal role in shaping a firm's competitive advantage and long-term success (Sharabati et al., 2010; Abdulai et al., 2012; Li et al. 2019; Pablos, 2024). Therefore, the management function is to shift employee capital to the organization and support the organization's long-term development.

2.1.3 Social Capital

Social capital or relational capital refers to an organization's potential as a result of external intangible resources. Organizations keen on leveraging internal networks for innovation and problem-solving must grasp the dynamics of social capital and its profound influence on knowledge transfer. De Pablos (2004) claims that external intangibles are essential in creating the possibility of human and organizational capital. Furthermore, according to Pearse (2009), external or social relationships benefit the firm and its members. The social capital of an organization enhances relationships with both internal and external stakeholders, thereby providing value to that organization. Likewise, Mondal and Ghosh (2012) defined social capital as "knowledge that affects the life of an organization and is embodied in relationships with stakeholders. In this way, social capital is made of networks of trust, partnerships, shared norms, and understanding among individuals and groups that facilitate flows of information, assistance and resources that are needed for innovation, coordination, and strategic choice. Similarly, Joshi et al. (2013) stated that successful organizations must invest in and maintain social capital. Correspondingly, internal intellectual resources are linked to external intellectual resources via social capital, assisting organizations in creating value (Wang et al., 2014). In this way, Social capital is crucial to any business's success in today's cutthroat market (Garcia-Perez et al. 2020; Ali et al., 2023; Soomro & Soomro, 2024). Additionally, robust social ties among project teams facilitate seamless communication and collaboration, fostering efficient information sharing (Zhang et al., 2024). However, the contribution of relational capital in an emerging country context and teamwork are challenges for organizations in improving coordination among various departments in the virtual environment.

2.2 Employee Performance

The term knowledge and experience resources refers to the abilities that can be used to support employees and organizations achieve their objectives. In other words, employee performance is defined as a record of the outcomes or results of specific work activities over a particular period. Bernardin and Russell (1993) identified six major employee performance indicators: quantity, quality, cost-effectiveness, timeliness, need for supervision, and interpersonal impact. Also, employees' performance represents their conduct towards organizational objectives, including task and contextual performance (Borman & Motowidlo, 1993). Therefore, employee performance is important because it has a direct effect on the productivity, efficiency, and success of an organization. Essentially, an organization where employees perform well will have better quality work, better customer satisfaction, and reduced costs to operate. Moreover, several researchers claim that knowledge is a basis of authority and an essential asset in contemporary business (Nonaka, 1994; Nonaka & Konno, 1998; Saide & Mahendrawathi, 2015; Saide et al., 2017; Li & Guo, 2020; Garcia-Perez et al., 2020). Accordingly, employees who perform well produce their work accurately and on time, and they assist the organization in achieving its goals--which ultimately allows the firm to be successful in the market.

2.2.1 Task Performance

Task performance involves carrying out allocated responsibilities and obligations, emphasizing effectiveness, efficiency, and client satisfaction. It also includes strategic planning, a strong work ethic, individual initiative, and knowledge. Longo and Mura (2011) conducted research at the employee level to find the impact of the IC components on job satisfaction, organizational commitment, and low-cost propensity. Employees who can achieve quality and quantity standards and understand their responsibilities are essential to accomplishing organizational goals (Qamar et al., 2023). In this way, task performance is a critical determinant of organizational effectiveness, reflecting employees' ability to perform assigned duties proficiently. The literature provides valuable insights into the dynamic interplay between individual attributes and situational factors (Baldwin & Bommer, 2016; Wang et al., 2023; Lee et al., 2024). Task strategies encompass employees' approaches and techniques to accomplish their assigned duties efficiently. Therefore, by investigating how these factors interact and influence task performance over multiple trials, researchers gain an in-depth understanding of the underlying mechanisms contributing to employees' effectiveness in carrying out their responsibilities. Hence, in assessing task performance, it is essential to consider the multifaceted nature of employees' responsibilities and competencies within the organizational context.

2.2.2 Contextual Performance

Contextual performance comprises voluntary efforts to contribute to the organization's success and official job functions. It includes going above and beyond, being enthusiastic, giving of themselves voluntarily, cooperating, adhering to company policies, and showing loyalty. Luthans (2006) proposed different

factors in evaluating employee performance: making a job enjoyable, having a fair salary, benefits, and promotion opportunities, aligning an employee to a job that suits their interests and expertise, and designing a job to be exciting and fun. Furthermore, long-term success, organizational cohesiveness, and employee satisfaction are all significantly influenced by contextual performance. Conversely, employees with skills, knowledge, and work practices can leave the organization anytime, but contextual performance is essential to the company's value creation. Still, employees' contextual performance is not organized in databases, job details, and thus cannot be replaced quickly and efficiently once the employee resigns from the company. Also, if a determining factor is missing, employee performance can be increased through encouragement. Likewise, Wang et al. (2015) investigated the relationships between IC and employee performance at multiple levels and found that IC has a significant impact on employee performance. Keeping this in view, employees who participate in contextual performance activities actively promote a culture of cooperation, support for one another, and shared dedication to company objectives, all of which are beneficial aspects of the workplace (Qamar et al., 2023). Therefore, in today's worldwide corporate environment, IC is considered a critical factor for an organization to support its business objectives.

2.3 Hypotheses Development

2.3.1 *Employee Capital and Task Performance*

Employee capital encompasses the workforce's skills, knowledge, experiences, and attitudes. Enhancing employee capital involves boosting each employee's proficiency. Individuals are crucial in providing solutions to customers, and their collective capability drives innovation and strategic renewal within the firm. Meeting quantitative targets is crucial for achieving organizational objectives and demonstrating operational efficiency (Locke et al., 1984). Employee competence, including skills, education, and values, is fundamental for organizational success (Brennan & Connell, 2000). Similarly, compliance with quality goals and standards strongly correlates with task performance (Densten, 2001). Prioritizing quality and adhering to established standards contribute to overall task performance, reflecting a commitment to excellence and customer satisfaction (Grant, 2012). Quantitative targets also have a robust relationship with task performance (Wright & McMahan, 2011; Jawahar & Stone, 2019). Providing help and striving consistently is also essential in driving task performance. Hence, the telecom industry has witnessed unprecedented growth and technological advancements, making it mandatory for telecom organizations to recognize and leverage their intellectual capital to stay ahead in the market.

H1: Employee Capital is positively related to task performance in the telecom sector.

2.3.2 *Employee Capital and Contextual Performance*

Intellectual capital is expressed through its three dimensions, employee capital, organizational capital, and social capital that positively influences the perceived

performance of the firms, eventually impacting the Employees' satisfaction. Employee capital is a cornerstone of organizational success as it drives innovation, problem-solving, and continuous improvement. Employees with diverse skill sets, domain knowledge, and a growth mindset contribute to a culture of learning and adaptability, enabling organizations to thrive in dynamic and competitive environments. Putting in extra effort and showing enthusiasm demonstrate a strong relationship with contextual performance (Masterson et al., 2000). Likewise, employees willingly to deal with activities beyond their job duties, showing a dedication to contextual performance. Moreover, volunteering for non-formal activities suggests a robust correlation with contextual performance. Helping and cooperating with others also highlight their relevance to contextual performance. In this way, employee commitment to the organization is positively related to contextual performance. Moreover, if the employees are loyal to the organization, then it will be a perfect plus point for the employees' performance and help in the growth of the organization. Along these lines, in the telecom sector, a high level of Intellectual Capital among employees is important to study. Because this intellectual adeptness not only enhances job production but also powers contextual behaviors, where employees perpetually go the extra mile with enthusiasm, ensuring a complete and impactful role in achievements.

H2: Employee Capital is positively related to contextual performance in the telecom sector.

2.3.3 Organizational Capital and Task Performance

An organization's intangible assets that drive its performance are collectively called its organizational capital. Meeting quantitative targets is crucial for achieving organizational objectives and demonstrating operational efficiency (Locke et al., 1984). Moreover, Organizational trust is important in confirming the importance of human resources in the organization by organizing the strengths of employees and managers in attaining organizational strategic goals. Likewise, Employees' knowledge of tasks is strongly associated with task performance. Similarly, compliance with quality goals and standards strongly correlates with task performance (Densten, 2001). Subsequently, organizational capital supports employee capital and gives the knowledge and employee capital necessary environment (Ngah & Ibrahim, 2011). In this way, a clear understanding of task requirements and procedures, often facilitated by comprehensive training programs or clear job descriptions, enables employees to execute their tasks effectively (Carmeli et al., 2011). Prioritizing quality and adhering to established standards contribute to overall task performance, reflecting a commitment to excellence and customer satisfaction (Grant, 2012). Literature also discussed how organizational capital or structural capital plays a pivotal role in shaping a firm's competitive advantage and long-term success (Sharabati et al., 2010; Abdulai et al., 2012; Li et al., 2019; Pablos, 2024). Organizational Capital and Task Performance (TP) are examples in any organization as employees consistently offer assistance and endeavor for goodness, contributing to overall performance. Hence, in telecom sector organizational capital is essential in driving task performance and hypothesized as:

H3: Organizational Capital is positively related to task performance in the telecom sector.

2.3.4 Organizational Capital and Contextual Performance

Organizational capital encompasses the organizational systems, processes, structures, and intellectual property that enable the effective utilization and sharing of knowledge within an organization. It includes patents, trademarks, copyrights, databases, technology platforms, proprietary methodologies, organizational culture, values, and norms. Higher performance standards are met by dedication to planning goals and procedures (Koys, 2001). Likewise, awareness of and following rules and procedures exhibits a significant relationship with contextual performance. Moreover, being loyal and protecting organizational objectives have a strong relationship with contextual performance (Robbins & Judge, 2019). Contextual performance is likewise used with discretionary behavior, extra-role performance, organizational citizenship behavior, and non-job-specific task proficiency. Additionally, empirical research was conducted in the European context, utilizing IC and big data to assess performance (Gravili et al., 2020). In this way, contexts relate to actions that shape a task's social or psychological environment. Telecom companies must identify and handle these elements to improve their intellectual capital. Therefore, this research assumes that high contextual performance in employees is possible with high organizational capital and is summarized as:

H4: Organizational Capital is positively related to contextual performance in the telecom sector.

2.3.5 Social Capital and Task Performance

Social capital can be improved by selecting employees with a learning perspective and social skills, and their participation in decision-making. A strong foundation of social capital inside an organization is defined by its members' shared beliefs (Lin, 2001). The employees who build strong social networks and trust-based relationships are more likely to share knowledge, collaborate effectively, and perform their tasks efficiently in alignment with social exchange theory. In this way, strong interpersonal relationships can enhance task performance by promoting cooperation and trust (Nguyen, T. T., et al., 2021; (Qamar et al., 2023). Furthermore, social capital help knowledge sharing (Nawaz et al., 2023), which positively impacts task performance. This is peculiarly relevant in knowledge-intensive sectors like telecommunications. A study on telecom multinational corporations in Bangladesh found that relational and cognitive dimensions of social capital significantly influence talent management and selection practices (Hoque, M. E., & Awal, H. 2021). This, in turn, affects employee performance (Soomro et al., 2024), highlighting the importance of social networks and shared understanding in enhancing task performance. Along these lines, the use of personnel expertise underscores intellectual capital's crucial contribution to workable customer relationships within the dynamic Telecommunications industry and hypothesizes as:

H5: Social Capital is positively related to Task Performance in the telecom sector.

2.3.6 Social Capital and Contextual Performance

The social capital is pivotal in facilitating collaboration and enhancing contextual performance within organizations. Strong ties among employees enable efficient communication channels, facilitating the exchange of valuable insights and innovative solutions. Organizations can use their internal networks for innovation, problem-solving, and overall effectiveness by recognizing the importance of interacting and exchanging ideas within social capital frameworks. As Nahapiet and Ghoshal (1998) affirm the stance put forth by the results, the application of knowledge serves as a crucial indicator of social capital within communities and organizations. Effectively utilizing individual and collective knowledge resources reflects the strength of social relationships and networks. Moreover, partnerships to develop solutions emphasize the importance of collaborative efforts in enhancing social capital. A study by Evangelia Demerouti (2022) found that social capital in the workplace serves as a critical job resource, enhancing employees' emotional regulation abilities and job engagement. By leveraging knowledge for cooperation, trust, and collective action, social capital is enhanced, increasing efficiency, innovation, and adaptive capabilities (Soomro & Soomro, 2024). The present study underscores the role of social capital in fostering behaviors that go beyond task performance, contributing to a positive organizational environment and enhancing contextual performance that is hypothesized as:.

H6: Social Capital is positively related to Contextual Performance in the telecom sector.

Based on the highlighted concepts and gaps in the literature, this study has examined and developed a theoretical framework (see Figure 1) for assessing the links between employee capital, organizational capital, social capital, task performance, and contextual performance. Thus, this study intensifies the understanding of these features and provides new insights by analyzing contextual elements.

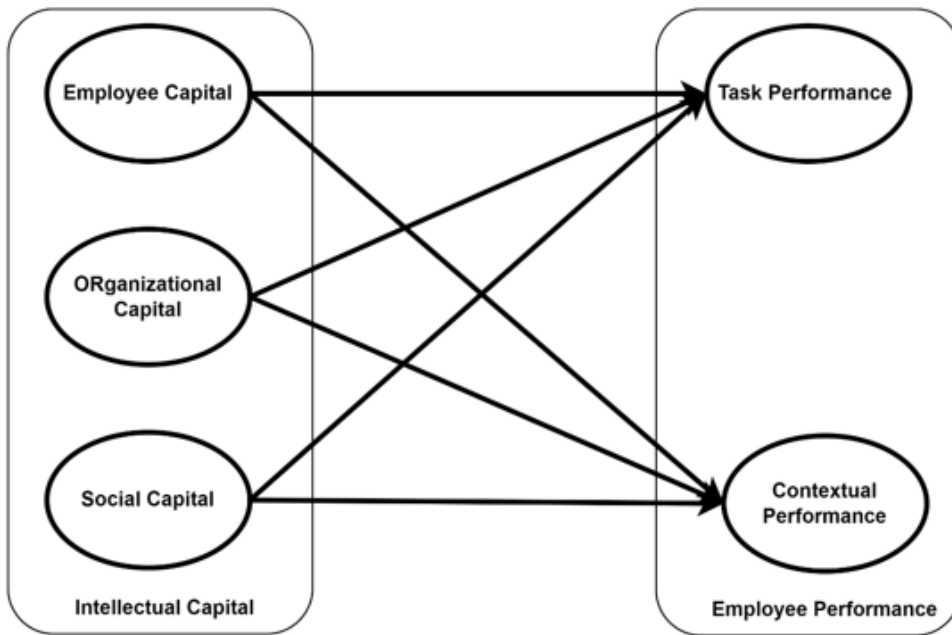


Figure1: Theoretical Framework

3. METHODOLOGY

The present study uses empirical evidence to respond to research questions using a quantitative method. All the scales used in this study are well established and reported internal consistency reliability through alpha values. The items of employee capital, organizational capital, and customer capital are adapted from the research conducted by Hasan (2021). The social capital indicators are adapted from the study conducted by Subramaniam and Youndt (2005). Employee performance is measured by both task performance and contextual performance. The items of task performance are adapted from the study (Borman & Motowidlo, 1997). Finally, contextual performance items are also adapted from the research (Borman & Motowidlo, 1997). The research population consists of the employees of the four telecommunications organizations in Pakistan, i.e., Mobilink, Telenor, Zong, and Ufone. The literature shows that telecom sector firms test and prove intellectual capital. (Saeed et al., 2013; Shah et al., 2019; Attar et al., 2019; Farooq and Raju, 2019; Masood et al., 2023). Based on the formula of Krejcie & Morgan (1970), with a Confidence Interval of 95 percent and a margin of error of 5 percent, the sample size is 378. The simple random sampling technique is used to pick the respondents because of its simplicity and lack of bias, and it is a well-recognized technique in prior literature. This technique is more effective, especially for ensuring fairness and reduced errors. The members are randomly selected from telecom organizations. The unit of analysis is individuals who are mainly customer care executives, service center executives, customer support executives, and priority services executives. This research applied the “PLS-SEM” technique to analyze the collected data.

Results

In this study, around 600 polls were distributed, of which 422 reactions were received. 22 were removed because of incomplete information, and 400 polls were used for analysis, so the response rate (valid) is 66% and considered a decent reaction rate as individual references were used in all organizations to guarantee the appropriate deliverance of filled surveys. The accuracy and reliability of the results presented by the measurement model are ensured, as depicted in Figure 2.

4. STUDY RESULTS

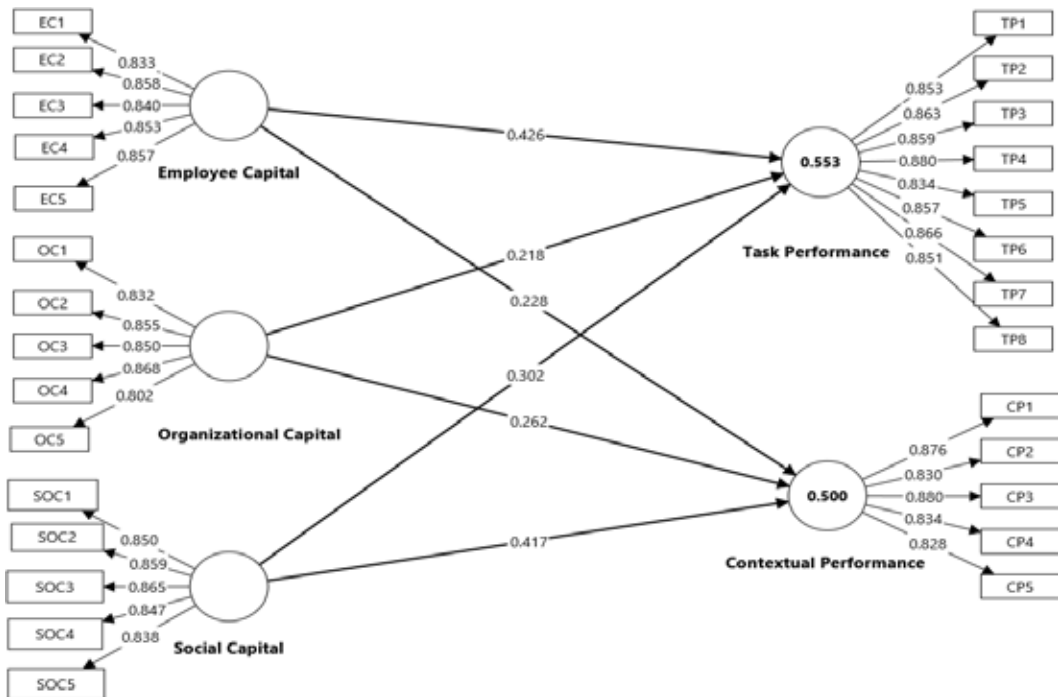


Figure 2 Measurement Model

To ensure the reliability of this study, “Outer loadings and Indicator Reliability were examined. (See Table 1),

Table 1 Outer Loadings

Variable	Items	Load-ings	Indicator Reli-ability=(Load-ing)²
Employee Capital	EC1	0.833	0.694
	EC2	0.858	0.736
	EC3	0.840	0.706
	EC4	0.853	0.728
	EC5	0.857	0.734
Organi-zational Capital	OC1	0.832	0.692
	OC2	0.855	0.731
	OC3	0.850	0.723
	OC4	0.868	0.753
	OC5	0.802	0.643
Social Capital	SOC1	0.850	0.723
	SOC2	0.859	0.738
	SOC3	0.865	0.748
	SOC4	0.847	0.717
	SOC5	0.838	0.702
Task Per-formance	TP1	0.853	0.728
	TP2	0.863	0.745
	TP3	0.859	0.738
	TP4	0.880	0.774
	TP5	0.834	0.696
	TP6	0.857	0.734
	TP7	0.866	0.750
	TP8	0.851	0.724
Contextual Perfor-mance	CP1	0.876	0.767
	CP2	0.830	0.689
	CP3	0.880	0.774
	CP4	0.834	0.696
	CP5	0.828	0.686

“Average Variance Extracted (AVE),” and “composite reliability” were also examined (see Table 2). According to Fornell and Larcker (1981), Barclay et al. (1995), Hulland (1999), and Wong (2013), “the value of AVE and outer loadings should be more than 0.5, which shows that the latent variables captured at least 50% of measurement variance”. (See Table 1 & Table 2). According to (Bagozzi et al., 1988; and Wong et al., 2013), “values for composite reliability (CR) should be more than 0.7.” Moreover, according to (Chin, 1998; Hair et al., 2011), “indicators with loading value of 0.7 or greater are supposed to be significant”. Construct

validity, a vital aspect of the research process, is employed to assess the quality of the acquired results (Sekaran & Bougie, 2010). By examining the composite reliability, the study ensures that the components are well-related, thereby enhancing the credibility of the research. (See Table 2).

Table 2 Construct Reliability and Validity

	Cron- bach's	Composite reliability	Composite reliability	Average variance
	alpha	(rho_a)	(rho_c)	extracted (AVE)
Contextual Performance	0.904	0.905	0.929	0.722
Employee Capital	0.903	0.903	0.928	0.720
Organizational Capital	0.898	0.906	0.924	0.708
Social Capital	0.906	0.907	0.930	0.726
Task Performance	0.949	0.950	0.957	0.736

In this study, additionally for evaluating discriminant validity two tests were performed. The results of HTMT show that values are less than 0.85 having good discriminant validity (See Table 3).

Table 3 Discriminant Validity (Heterotrait-monotrait ratio (HTMT))

	Heterotrait-monotrait ratio (HTMT)
Employee Capital <-> Contextual Performance	0.568
Organizational Capital <-> Contextual Performance	0.538
Organizational Capital <-> Employee Capital	0.423
Social Capital <-> Contextual Performance	0.672
Social Capital <-> Employee Capital	0.494
Social Capital <-> Organizational Capital	0.382
Task Performance <-> Contextual Performance	0.544
Task Performance <-> Employee Capital	0.695
Task Performance <-> Organizational Capital	0.513
Task Performance <-> Social Capital	0.611

The results of Fornell Larcker Criterion are also supported as diagonal values are greater than off diagonal values in each row/column. In other words, the square root of AVE for a construct is larger than its highest correlation with any other construct confirming discriminant validity.

Table 4 Discriminant Validity (Fornell Larcker Criterion)

	Contextual Performance	Employee Capital	Organizational Capital	Social Capital	Task Performance
Contextual Performance	0.850				
Employee Capital	0.515	0.848			
Organizational Capital	0.492	0.383	0.842		
Social Capital	0.609	0.449	0.344	0.852	
Task Performance	0.506	0.645	0.485	0.568	0.858

“In partial least squares (PLS), the structural model measures the directional relationships between the variables, their t-values, and the path coefficients. Concerning path coefficient, partial least squares (PLS) is similar to the standardized beta (Std. Beta) coefficient in regression analysis. The structural model shows the relationship dependency in the hypotheses (see Figure 3).

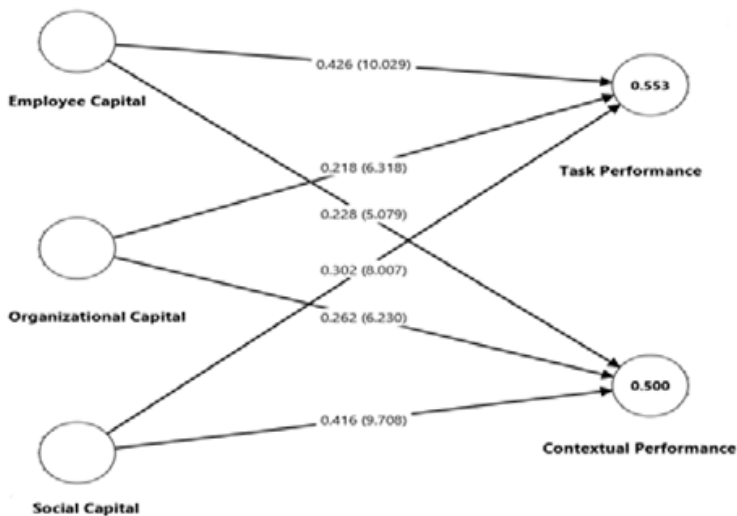


Figure 3 Structural Model

With a specific goal of finding the importance of the basic model, the loadings are investigated using the t-values. As suggested, the significance of t values is acquired using 5000 bootstrap tests (Hair et al., 2011). As Hair et al. (2012) indicated, the number of bootstrap tests needs to be high; however, at any rate, it should be equivalent to the number of substantial perceptions in the informational index. Moreover, in this investigation, 400 questionnaires were used for analysis. As Hair et al. (2011) indicated, PLS-SEM gives an R-squared (R^2) value as a basic standard for evaluating a supporting model called the coefficient of determination. Hypothesis H1 stated that Employee Capital is positively related to Task Performance in the telecom sector. This research supports this hypothesis. The results depicted in Table 5 indicate that there is significant evidence that Employee Capital positively relates to Task Performance ($\beta=0.426$, $t=10.029$, $P<0.05$). The results are in alignment with those of (Wright & McMahan, 2011), who said that Employee capital contributes to performance through individual knowledge, skills, and competencies.

Hypothesis H2 stated that Employee Capital positively relates to the Contextual Performance in the telecom sector. As indicated in Table 5, the hypothesis is supported. It is further stated that Employee Capital has a significant positive effect on the Contextual Performance ($\beta=0.228$, $t=5.279$, $P<0.05$). Hence supporting our second hypothesis specifically that employee capital contributes to performance through skills, knowledge, and experience;

Hypothesis H3 predicted that Organizational Capital is positively related to Task Performance (TP) in the telecom sector. This research has supported the hypothesis. Table 5 indicates that there is significant evidence for an Organizational Capital-positive relationship with Task Performance ($\beta=0.218$, $t= 6.318$, $P<0.05$). The results show that organizational capital enhances performance by providing the structural and cultural systems that support work processes (Subramaniam & Youndt, 2005).

Hypothesis H4 predicted that Organizational Capital is positively related to Contextual Performance in the telecom sector. This research has supported the hypothesis. Table 5 indicates that there is significant evidence for an Organizational Capital-positive relationship with Contextual Performance ($\beta=0.262$, $t= 6.230$, $P<0.05$). In this way, organizational capital supports performance via systems, culture, and structures;

Hypothesis H5 stated that Social Capital is positively related to Task Performance in the telecom sector. As indicated in Table 5, the hypothesis is supported. It is further stated that Social Capital (SOC) has a significant positive effect on the Task Performance. ($\beta=0.302$, $t=8.007$, $P<0.05$). Partnerships aimed at developing solutions can serve as a valuable dimension of social capital. These collaborations reflect the ability of individuals or organizations to use their relationships to address challenges or create opportunities. The success and effectiveness of such partnerships often depend on the strength of social ties, the diversity of perspectives involved, and the access to resources facilitated by social capital. By fostering cooperative efforts and knowledge sharing (Nawaz et al., 2023), these partnerships demonstrate

the underlying network mechanisms and benefits associated with social capital in achieving common goals and driving innovation.

Hypothesis H6 predicted that Social Capital is positively related to Contextual Performance in the telecom sector. This research has supported the hypothesis. Table 5 indicates that there is significant evidence for Social Capital-positive relationship with Contextual Performance ($\beta=0.416$, $t= 9.708$, $P<0.05$). Therefore, the findings of the current study align with the studies of Nahapiet and Ghoshal (1998), (Burt (2004) and Nawaz et al. (2023), who emphasize the importance of collaborative relationships, knowledge sharing, and collective action in fostering social cohesion and organizational effectiveness.

Table 5 Assessment of Structural Model

Hypotheses	Relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Decision
H1	EC-> TP	0.426	0.425	0.042	10.029	0.000	Supported
H2	EC-> CP	0.228	0.229	0.045	5.079	0.000	Supported
H3	OC -> TP	0.218	0.219	0.035	6.318	0.000	Supported
H4	OC -> CP	0.262	0.263	0.042	6.230	0.000	Supported
H5	SOC -> TP	0.302	0.302	0.038	8.007	0.000	Supported
H6	SOC -> CP	0.416	0.414	0.043	9.708	0.000	Supported

This study provides empirical evidence that employee capital, organizational capital, and social capital are each positively associated with both task performance and contextual performance. These findings reinforce the importance of intellectual capital as a strategic resource in enhancing employees' work outcomes (Bontis, 1998; Youndt & Snell, 2004; Qamar et al., 2023). Collectively, these components of IC enable organizations to build a workforce that is both efficient in task execution and effective in contextual adaptability. Investing in these intangible assets can therefore lead to sustainable improvements in employee and organizational performance.

Effect size characterizes the effect of a specific exogenous latent variable on endogenous latent variable(s) by methods for changes in the R-squared. It measures the change in the R-squared of the latent variable associated with the way concerning the latent variable's extent of unexplained variation. (see Table 6).

Table 6 R square

	R-square	R-square adjusted
Contextual Performance	0.500	0.496
Task Performance	0.553	0.549

According to Cohen (1988), 0.02, 0.15, and 0.35 estimations can be defined as small, medium, and significant impacts at the auxiliary level. The effect size f-square on this examination is investigated and appears in Table 8 below:

Table 7 f-square

	f-square
Employee Capital -> Contextual Performance	0.077
Employee Capital -> Task Performance	0.301
Organizational Capital -> Contextual Performance	0.112
Organizational Capital -> Task Performance	0.087
Social Capital -> Contextual Performance	0.265
Social Capital -> Task Performance	0.156

Table 8 explains the model fit statistics of the Saturated Model and the Estimated Model. Standardized Root Mean Square Residual (SRMR) and Normed Fit Index (NFI) commonly report Model Fit statistics. SRMR value that is lower or close to 0.08 is believed to be acceptable. In this study, the SRMR values of both models are 0.054 and 0.054, respectively, and are considered adequate.

Table 8 Model Fit

	Saturated model	Estimated model
SRMR	0.054	0.054
d_ ULS	1.196	1.197
d_ G	0.942	0.942
Chi-square	1960.704	1960.923
NFI	0.801	0.801

5. DISCUSSION

The findings of this research further substantiate the literature focused on intellectual capital and employee performance. The results of the study confirm that employee capital directly enhances both task performance and contextual performance, supporting previous research that identifies knowledge and skills as the primary drivers of increased employee productivity (Wright & McMahan, 2011; Qamar et al., 2023). Similarly, our findings demonstrate the positive impact of organizational capital on performance, reflecting the work of Subramaniam and Youndt, (2005) which highlights how organizational structures, systems, and culture influence employee efficiency. Regarding social capital, we found a strong influence that partly supports the arguments of Nahapiet and Ghoshal, (1998), indicating that cooperation fosters networks of inquiry and engagement, which in turn drive innovation.

By exploring these influences within the context of Pakistan's telecom industry, we emphasize the critical importance of IC to performance, especially given the rapid technological advancements in the sector. Limited attention has been given to these impacts in non-Western contexts (e.g., Gravili et al., 2020), and our study validates similar relationships in an emerging economy where institutional gaps are more pronounced and resource deficiencies underscore the significance of IC. Additionally, while previous literature (Bontis et al., 2004) has established the broader effects of IC on work outcomes, our research offers a clearer distinction regarding the effects of IC on task performance in specific contexts, thus providing more nuanced insights for HR practices. Finally, as Soomro et al. (2024) identified gaps in the literature on IC, we have empirically examined the components of IC and their relationship to measurable performance outcomes, bridging the gap between theory and practice.

6. THEORETICAL CONTRIBUTION

By directly addressing the research's objectives and questions, this study contributes significantly by providing insightful information on the constructs. The current study illustrates how IC components such as Employee Capital, Organizational Capital, and Social Capital have a direct impact on the employees' task and contextual performance by analyzing the relationship between IC and EP. Because of its critical role in influencing employee performance, this research has broadened the focus on IC in telecom and other knowledge-based organizations. The findings contribute to the body of knowledge on intellectual capital and its uses in the workplace by demonstrating that IC is essential for improving employee performance in addition to providing a competitive edge.

7. PRACTICAL CONTRIBUTION

The current research findings' practical implications concentrate on transforming theoretical ideas into functional organizational strategies, including a number of steps. Managers and practitioners in the telecom industry must create knowledge-based and intensive hiring strategies to meet the growing internal needs for

employee capital that support the industry's constantly expanding demands. The comprehensive suggestions are useful for maximizing business goals through the implementation of knowledge-sharing procedures.

8. CONCLUSION

This study provides theoretical and empirical evidence that IC plays a crucial role in enhancing employee performance in the telecom sector. Employee capital, organization capital and social capital have unique importance and must be used in an effective way. This will improve both components of employee's performance i.e task performance and contextual performance. This shows that if employees show their skills, knowledge, experience, and competencies, making good use of organizational resources, and there exists a collaborative environment in the organization, then tasks will be performed in a better way, and employees show enthusiasm and efforts that would ultimately lead to better results. These results emphasize the value of investing in human capabilities, fostering a supportive organizational environment, and strengthening social relationships within the organization. This highlights the importance of continuous learning and professional development initiatives in building a competent and high-performing workforce. Collectively, these components of IC serve as valuable drivers of employee performance and overall organizational effectiveness. Taken together, these findings support the view that intellectual capital should be regarded as a critical asset in human resources and organizational strategy. Employee capital ensures individual capability, organizational capital provides structural and cultural support, and social capital enables collaborative synergy. When these forms of capital are nurtured and aligned, organizations are better positioned to achieve superior employee performance and, by extension, long-term competitive advantage.

9. LIMITATION AND RECOMMENDATION

The present study is limited to the telecom sector and might focus on a limited set of variables. This study proved a significant relationship between IC and employee performance. This research is cross-sectional. A longitudinal study can provide a deep understanding of the concept, and these concepts can be applied widely to other sectors. It is recommended to use the other components of IC to understand the holistic view of IC. Furthermore, the concept of Knowledge sharing and entrepreneurial culture can be applied to explore more insights in telecom and other industries. Future research should continue to explore the dynamic interactions among other components of IC and examine how they influence organizational outcomes in various cultural and industry contexts.

References

- Abdulai, M. S., Kwon, Y., & Moon, J. (2012). Intellectual capital and firm performance: an empirical study of software firms in West Africa. *The African Journal of Information Systems*, 4(1), 1-30.

- Akpınar, A. T., & Akdemir, A. (1999). Intellectual capital. In Third European Conference (pp. 332-340).
- Ali, M. A., Hussin, N., Flayyih, H. H., Haddad, H., Al-Ramahi, N. M., Almubaydeen, T. H., & Hasan Abunaila, A. S. (2023). A multidimensional view of intellectual capital and dynamic innovative performance. *Journal of Risk and Financial Management*, 16(3), 139.
- Alshurideh, M., Masa'deh, R., & Alkurdi, B. (2012). The effect of customer satisfaction upon customer retention in the Jordanian mobile market: An empirical investigation. *European Journal of Economics, Finance and Administrative Sciences*, 47(12), 69-78.
- Attar, M., Kang, K., & Sohaib, O. (2019, January). Knowledge Sharing Practices, Intellectual Capital and Organizational Performance. In *Proceedings of the 52nd Hawaii International Conference on System Sciences*.
- Bagozzi, R. P., & Yi, Y. (1988). On the evaluation of structural equation models. *Journal of the academy of marketing science*, 16(1), 74-94.
- Baldwin, T. T., & Bommer, W. H. (2016). *Managing organizational behavior*. McGraw-Hill Education.
- Barclay, D., Higgins, C., & Thompson, R. (1995). The partial least squares (PLS) approach to casual modeling: personal computer adoption and use as an Illustration.
- Bernardin, J.H and Russell, J.E. (1993), "Human Resource Management: An Approach", New York: McGraw Hill Companies.
- Bontis, N (2001). Assessing knowledge assets: A review of the models used to measure intellectual capital. *International Journal of Management Reviews*, 3(1), 41–60.
- Bontis, N. (1998). Intellectual capital: an exploratory study that develops measures and models. *Management Decision*, 36(2), 63–76.
- Bontis, N., Dragonetti, N. C., Jacobsen, K., & Roos, G. (2000). The knowledge toolbox: A review of the tools available to measure and manage intangible resources. *European Management Journal*, 17(4), 391-402.
- Borman, W. C, & Motowidlo, S. J (1993). Expanding the criterion domain to include elements of context performance. In W. C. Borman & N. Schmit (Eds.), *Personal Selection in Organization* (pp. 71–98). San Francisco: Jossey-Bass.
- Borman, W. C., & Motowidlo, S. J. (1997). Task performance and contextual performance: The meaning for personnel selection research. *Human performance*, 10(2), 99-109.

- Brennan, N., & Connell, B. (2000). Intellectual capital: current issues and policy implications. *Journal of Intellectual capital*, 1(3), 206-240.
- Brooking, A. (1997). Intellectual Capital: Core Assets for the Third Millennium Enterprise. *Long Range Planning* (Vol. 30, p. 464). International Thompson Business Press.
- Burt, Ronald S. (2004) "Structural holes and good ideas." *American journal of sociology* 110 (2), 349-399.
- Carmeli, A., Gelbard, R., & Reiter-Palmon, R. (2011). Leadership, creative problem-solving capacity, and creative performance: The importance of knowledge sharing. *Human Resource Management*, 50(1), 95-111.
- Chantabutr, P., & Wanarat, S. (2024). The effect of human capital, employee performance on work process improvement and employee performance on work productivity on sustainable competitive advantage in Thai banks. *International Journal of Learning and Intellectual Capital*, 21(1), 6-29.
- Chen, J., Zhu, Z., & Yuan, Y. (2013). Understanding knowledge sharing in China: An empirical study. *Journal of Knowledge Management*, 17(3), 379-396.
- Chin, W. W. (1998). The partial least squares approach to structural equation modeling. *Modern methods for business research*, 295(2), 295-336.
- Cohen, J. (1988). Set correlation and contingency tables. *Applied psychological measurement*, 12(4), 425-434.
- de Pablos, P.O. (2004), "Measuring and reporting structural capital: lessons from European learning firms", *Journal of Intellectual Capital*, 5(4), 629-647.
- Demerouti, E. (2022). Social capital and organizational citizenship behavior: Double-mediation of emotional regulation and job engagement. *Sustainability*, 10(10), 3600.
- Densten, I. L. (2001). The effects of leadership and change readiness on transformational change: A study of information technology change in the Australian Taxation Office (Doctoral dissertation, Victoria University of Technology).
- Farooq, M., & Raju, V. (2019). Impact of over-the-top (OTT) services on the telecom companies in the era of transformative marketing. *Global Journal of Flexible Systems Management*, 20(2), 177-188.
- Fatmawati, I., & Fauzan, N. (2021). Building customer trust through corporate social responsibility: The Effects of corporate reputation and word of mouth. *The Journal of Asian Finance, Economics and Business*, 8(3), 793-805.

- Fornell, C., & Larcker, D. F. (1981). Structural equation models with unobservable variables and measurement error: Algebra and statistics.
- Garcia-Perez, A., Ghio, A., Occhipinti, Z., & Verona, R. (2020). Knowledge management and intellectual capital in knowledge-based organisations: a review and theoretical perspectives. *Journal of Knowledge Management*. 24(7), 1719-1754.
- Grant, A. M. (2012). Giving time, time after time: Work design and sustained employee participation in corporate volunteering. *Academy of Management Review*, 37(4), 589-615.
- Gravili, G., Manta, F., Cristofaro, C. L., Reina, R., & Toma, P. (2020). Value that matters: intellectual capital and big data to assess performance in healthcare. An empirical analysis on the European context. *Journal of Intellectual Capital*. 22(2), 260-289.
- Guthrie, J, R Petty and F Ricceri (2006). The voluntary reporting of intellectual capital comparing evidence from Hong Kong and Australia. *Journal of Intellectual Capital*, 7(2), 254–271.
- Hair, G., Black, B., Babin, B., Anderson, R. and Tatham, R. (2010) *Multivariate Data Analysis*. 7th Edition, Pearson, Upper Saddle River, New Jersey.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing theory and Practice*, 19(2), 139-152.
- Hair, J. F., Sarstedt, M., Pieper, T. M., & Ringle, C. M. (2012). The use of partial least squares structural equation modeling in strategic management research: a review of past practices and recommendations for future applications. *Long range planning*, 45(5-6), 320-340.
- Hasan, K. K. (2021). The relationship between intellectual capital and organizational trust and its impact on achieving the requirements of entrepreneurship strategy (The case of Korek Telecom Company, Iraq). *International Journal of Multicultural and Multireligious Understanding*, 8(2), 130-146.
- Hoque, M. E., & Awal, H. (2021). The impact of social capital-based selection practices on talent management: Evidence from telecom MNCs in Bangladesh. *Journal of Global Responsibility*, 12(2), 161–180.
- Hulland, J. (1999). Use of partial least squares (PLS) in strategic management research: A review of four recent studies. *Strategic management journal*, 20(2), 195-204.
- Hussi, T. (2004). Reconfiguring knowledge management—combining intellectual capital, intangible assets and knowledge creation. *Journal of knowledge*

- Management, 8(2), 36-52.
- Jawahar, I. M., & Stone, T. H. (2019). The relationships between leader–member exchange (LMX) and performance outcomes: A review and integration of 30 years of research. *Group & Organization Management*, 44(3), 464-500.
- Joshi, M., Cahill, D., Sidhu, J., & Kansal, M. (2013). Intellectual capital and financial performance: an evaluation of the Australian financial sector. *Journal of intellectual capital*, 14(2), 264-285.
- Kamukama, N. (2013). Intellectual capital: company’s invisible source of competitive advantage. *Competitiveness Review: An International Business Journal*, 23(3), 260-283.
- Lee, T., Park, J., & Han, K. (2024). Capital investments, technology, and task performance: An empirical study. *Management Science*, 70(1), 112-125.
- Li, Y., & Guo, Y. (2020). Understanding Knowledge Sharing Behavior in Organizations: The Roles of Transformational Leadership and Organizational Culture. *Frontiers in Psychology*, 11, 3062.
- Li, Y., Song, Y., Wang, J., & Li, C. (2019). Intellectual Capital, Knowledge Sharing, and Innovation Performance: Evidence from the Chinese Construction Industry. *Sustainability*, 11(9), 2713.
- Li, Y., Song, Y., Wang, J., & Li, C. (2019). Intellectual Capital, Knowledge Sharing, and Innovation Performance: Evidence from the Chinese Construction Industry. *Sustainability*, 11(9), 2713.
- Liebowitz, J., & Suen, C. Y. (2000). Developing knowledge management metrics for measuring intellectual capital. *JIC Journal of Intellectual Capital*, 1(1), 54–67.
- Locke, E. A., et al. (1984). Effect of self-efficacy, goals, and task strategies on task performance. *Journal of Applied Psychology*, 69(2), 241.
- Longo, M., & Mura, M. (2011). The effect of intellectual capital on employees’ satisfaction and retention. *Information & Management*, 48(7), 278-287.
- Luthans, F (2006), “Perilaku Organisasi [Organizational Behavior]” (terj. V.A Yuwono, dkk), Ed.10, Yogyakarta: ANDI.
- Lynn, B. E. (1998). Performance evaluation in the new economy: bringing the measurement and evaluation of intellectual capital into the management planning and control system. *International Journal of Technology Management*, 16(1-3), 162-176.
- Masood, F., Channa, K. A., & Shah, S. M. (2023). The effect of the components of intellectual capital on organizational performance: Evidence from the telecom industry. *International Journal of Knowledge Management Studies*, 14(4), 457-

479.

- Masterson, S. S., Lewis, K., Goldman, B. M., & Taylor, M. S. (2000). Integrating justice and social exchange: The differing effects of fair procedures and treatment on work relationships. *Academy of Management Journal*, 43(4), 738-748.
- Mention, A. L., & Bontis, N. (2013). Intellectual capital and performance within the banking sector of Luxembourg and Belgium. *Journal of Intellectual capital*, 14(2), 286-309.
- Mondal, A., & Ghosh, S. K. (2012). Intellectual capital and financial performance of Indian banks. *Journal of Intellectual Capital*, 13(4), 515-530.
- Nahapiet, J., & Ghoshal, S. (1998). Social capital, intellectual capital, and organizational advantage. *Academy of management review*, 23(2), 242-266.
- Nawaz, A., Soomro, S. A., & Mansoor K, Y. A. S. I. R. (2023). Linking engagement for innovation with innovative performance: the role of discretionary efforts and knowledge-sharing behaviour. *International Journal of Innovation Management*, 27(06), 2350027.
- Ngah, R., & Ibrahim, A. R. (2011). The influence of intellectual capital on knowledge sharing: small and medium enterprises' perspective. *Communications of the IBIMA*, 1-13.
- Nguyen, T. T., Nguyen, T. V., & Tran, Q. H. (2021). Impact of job crafting on job performance: The mediating role of social capital. *Journal of Asian Finance, Economics and Business*, 8(5), 785–794.
- Nonaka, I (1994). A dynamic theory of organizational knowledge creation. *Organization Science*, 5(1), 14–37.
- Nonaka, I., & Konno, N. (1998). The concept of “Ba”: Building a foundation for knowledge creation. *California management review*, 40(3), 40-54.
- Pablos, P. O. D. (2024). Insights on knowledge management and intellectual capital for a greener and digital future. *International Journal of Learning and Intellectual Capital*, 21(3), 249-252.
- Pearse, N. J. (2009). The role of experiences in creating and developing intellectual capital. *Management Research News*, 32(4), 371-382.
- Qamar, F., Soomro, S. A., & Kundi, Y. M. (2023). Linking high-performance work systems and happiness at work: role of career aspiration and thriving. *Career Development International*, 28(5), 536-553.
- Rawashdeh, A. M. (2022). Intellectual Capital and Organizational Performance from the Perspective of Airlines. *Journal of Positive School Psychology*, 9166-

9173.

- Robbins, S. P. (1996). “Perilaku Organisasi Konsep-Kontroversi-Aplikasi Jilid 2 [Organizational Behavior Concept Controversies – Applications],” Jakarta: PT Prenhallindo.
- Robbins, S. P., & Judge, T. A. (2019). *Organizational Behavior* (18th ed.). Pearson.
- Sadq, Z. M., Ahmad, B. S., Saeed, V. S., Othman, B., & Mohammed, H. O. (2020). The relationship between intellectual capital and organizational trust and its impact on achieving the requirements of entrepreneurship strategy (The case of Korek Telecom Company, Iraq). *International Journal of Advanced Science and Technology*, 29(2), 2639-2653.
- Saeed, R., Sami, A., Lodhi, R. N., & Iqbal, A. (2013). Intellectual capital and organizational performance: An empirical study in telecom sector of Pakistan. *Middle East Journal of Scientific Research*, 18(7), 926-932.
- Saide and ER Mahendrawathi (2015). Knowledge management support for enterprise resource planning implementation. *Procedia Computer Science*, 72, 613–621.
- Saide, TR, HL Wei, Okfalisa and W Anugrah (2017). Knowledge sharing behavior and quality among workers of academic institutions in Indonesia. *International Journal of Business and Society*, 18(S2), 353–368.
- Sekaran, U., & Bougie, R. (2010). Theoretical framework in theoretical framework and hypothesis development. *Research methods for business: A skill building approach*, 80,13-25.
- Shah, A. A., Memon, H., Noor, A., Sidra, S., Bhutto, A., & Khan, A. (2019). The Impact of Sponsorship on Brand Equity of Cellular Networks in Hyderabad Pakistan. *Asian Journal of Economics, Business and Accounting*, 13(3), 1-12.
- Sharabati, A. A. A., Jawad, S. N., & Bontis, N. (2010). Intellectual capital and business performance in the pharmaceutical sector of Jordan. *Management decision*, 48(1), 105-131.
- Soomro, S. A., & Soomro, S. A. (2024). Green intellectual capital and employee environmental citizenship behavior: the mediating role of organizational agility and green creativity. *Journal of Intellectual Capital*, 25(4), 822-840.
- Soomro, S. A., Qamar, F., Hadoussa, S., & Kundi, Y. M. (2024). Digital transformation and electronic performance: exploring the relationship between fairness perception, organizational identification, and individual performance. *Review of Managerial Science*, 1-20.
- Subramaniam, M., & Youndt, M. A. (2005). The influence of intellectual capital on the types of innovative capabilities. *Academy of Management journal*, 48(3),

450-463.

- Tarus, D. K., & Sitienei, E. K. (2015). Intellectual capital and innovativeness in software development firms: the moderating role of firm size. *Journal of African Business*, 16(1-2), 48-65.
- Wang, CH, CD Yen and GHW Liu (2015). How intellectual capital influences individual performance: A multi-level perspective. *Computers in Human Behavior*, 51, 930–937.
- Wang, X., Li, Y., & Zhang, Z. (2023). Enhancing task performance through knowledge sharing. *Journal of Organizational Behavior*, 45(2), 210-225.
- Wang, X., Li, Y., & Zhang, Z. (2023). Enhancing task performance through knowledge sharing. *Journal of Organizational Behavior*, 45(2), 210-225.
- Wang, Z., Wang, N., & Liang, H. (2014). Knowledge sharing, intellectual capital and firm performance. *Management decision*, 52(2), 230-258.
- Webster, M., Sugden, D. M., & Tayles, M. E. (2004). The measurement of manufacturing virtuality. *International Journal of Operations & Production Management*, 24(7), 721-742.
- Wendra, W., Sule, E. T., Joeliaty, J., & Azis, Y. (2019). Exploring dynamic capabilities, intellectual capital and innovation performance relationship: evidence from the garment manufacturing. *Business: Theory and Practice*, 20, 123-136.
- Wong, K. K. K. (2013). Partial least squares structural equation modeling (PLS-SEM) techniques using SmartPLS. *Marketing Bulletin*, 24(1), 1-32.
- Wright, P. M., & McMahan, G. C. (2011). Exploring human capital: Putting ‘human’ back into strategic human resource management. *Human Resource Management Journal*, 21(2), 93–104.
- Xu, J., & Wang, B. (2019). Intellectual capital and financial performance of Chinese agricultural listed companies. *Custos Agronegocio Line*, 15, 273-290.
- Youndt, M., & Snell, S. (2004). Human resource configurations, intellectual capital, and organizational performance. *Journal of Managerial Issues*, 16(3), 337–360.
- Zhang, Q., Chen, L., & Liu, Y. (2024). The role of knowledge sharing in team cohesion and performance. *International Journal of Knowledge Management*, 20(1), 25-38.