



Research Article

INTELLECTUAL CAPITAL IN THE INSTITUTION OF THE CIVIL GUARD AND ITS CONTRIBUTION TO THE SOCIAL ECONOMY

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Summary: INTRODUCTION. 2. THEORETICAL FRAMEWORK. 2.1. Intellectual Capital. 2.2. Social Economy and the Guardia Civil Corps. 3. 3. METHODOLOGY. 4. RESULTS AND DISCUSSION. 5. CONCLUSIONS AND PROPOSALS. 6. BIBLIOGRAPHICAL REFERENCES.

Abstract: Security is a key issue for cooperation between the countries that make up the European Union in the current socio-economic environment. This implies that public sector policies should not only strengthen defence capabilities, but also implement measures that contribute to economic and social security. Connecting these terms: security, cooperation, public and social economy, leads us to think of an institution that has aligned them in its strategy for more than 181 years of existence, the Civil Guard Institution. However, no research, articles or projects have been found that address this issue in the academic sphere. This study analyses how the intellectual capital (IC) of the institution contributes to generating socio-economic value through its solidarity and humanitarian actions. The methodology used is based on a content analysis of the information disclosed on its IC in its social responsibility and sustainability reports between 2014-2023. The Intellectus model adapted to the public context was used to identify and quantify intangible assets. The results show that the Institution's IC, through knowledge management, organisational culture, external relations, benevolent character and social commitment, provides tangible and intangible value that goes beyond its public safety functions. This research demonstrates the relevance of IC in public institutions and its potential in strengthening a social economy integrated in the 2030 Agenda.

Resumen: La seguridad es un tema clave para la cooperación entre los países que conforman la Unión Europea en el entorno socioeconómico actual. Esto implica que las políticas del sector público no sólo fortalezcan las capacidades en defensa, sino que también implementen medidas que contribuyan a la seguridad económica y social. Conectando estos términos: seguridad, cooperación, público y economía social, nos lleva a pensar en una institución que los ha alineado en su estrategia, durante más de 181 años de existencia, la Institución de la Guardia Civil. Sin embargo, no se han encontrado investigación, artículos o proyectos que aborden esta cuestión en el ámbito académico. El presente estudio analiza cómo el capital intelectual (CI) de la institución, contribuye a generar valor económico-social a través de sus acciones solidarias y humanitarias. La metodología utilizada se basa en un análisis de contenido de la información divulgada de su CI en sus memorias de responsabilidad social y de sostenibilidad entre 2014-2023. Se ha empleado el modelo Intellectus adaptado al contexto público, para identificar y cuantificar los activos intangibles. Los resultados evidencian que el CI de la Institución, a través de la gestión del conocimiento, la cultura organizativa, las relaciones externas, el carácter benemérito y el compromiso social aporta valor tangible e intangible que va más allá de sus funciones de seguridad pública. Esta investigación demuestra la relevancia del CI en instituciones públicas y su potencial en el fortalecimiento de una economía social integrada en la Agenda 2030.

Keywords: social economy, intellectual capital, civil guard, sustainability, social value.

Palabras clave: economía social, capital intelectual, guardia civil, sostenibilidad, valor social.

ABBREVIATIONS

ASGC: Association of Civil Guards in Solidarity.

CEPES: Spanish Social Economy Business Confederation.

EC: Structural Capital.

CH: Human Capital.

IQ: Intellectual Capital.

CIC: Centre for Research on the Knowledge Society.

CIS: Centre for Sociological Research.

RC: Relational Capital.

EUROPOL: European Police.

IADE: Institute of Business Administration.

KBW: Knowledge- Based View.

MITES: Ministry of Labour and Social Economy.

MRSCGC: Corporate Social Responsibility Report of the Guardia Civil.

MS: Sustainability Report.

RBV: Resources- Based View.

CSR: Corporate Social Responsibility.

SDGs: Sustainable Development Goals.

OECC: Spanish Climate Change Office

OECD: Organisation for Economic Co-operation and Development.

NGO: Non-governmental organisation.

UN: United Nations.

NATO: North Atlantic Organisation.

EU: European Union.

VRIN: Value, Rarity, Inimitability and Non-Substitutability.

1. INTRODUCTION

The social economy is an economic model focused on the collective interest that puts people at the centre of its activity, prioritising cooperation, sustainability and solidarity rather than individual profit (Retolaza & Alzola, 2021). The continuous development of economies and societies requires prioritising those measures that improve productivity in all industrial sectors. It is particularly interesting to analyse how a public institution such as the Guardia Civil, which places people at the centre of its business model, integrates the principles of the social economy into its mission of ensuring public safety.

Currently, the social economy has been promoted by the European Economic and Social Committee, focusing on the interdependence between the economy and society. The concept in Spain has been widely disseminated by the Spanish Business Confederation of the Social Economy (CEPES). Moreover, the law 5/2011, of 29 March, in its Preamble, groups together the principles of differentiation in social economy entities, one of them being: the focus on people and social purpose, as the main one. In this context, the participating organisations host social projects carried out individually, as institutions with another legal form (Sánchez et al., 2018). Aligned to the Comprehensive Plan for a Culture of National Security, as it is developed in accordance with the Sustainable Development Goals (SDGs) set by the 2030 Agenda. In order to evolve, it requires the active collaboration of all sectors that make up the social ecosystem, from private to public organisations, including civil society organisations, not forgetting the academic sector (García-Flores & Palma, 2020).

Following on from the previous point, it could be said that the Civil Guard institution belonging to the public sector presents an integrated approach in the social economy through the dimensions or capitals that make up its intellectual capital (IC). Since its creation, the Civil Guard Institution has based its actions on security, prevention and protection of citizens' rights and freedoms, but also on their care and assistance when they are in a situation of vulnerability (human capital). In this sense, it encourages participation and coordination internally and externally with different entities, which is known as benevolent character (structural capital). This intangible, combined with other tangibles such as the structure and diversification of the institution, not only serves to strengthen alliances that foster already established social networks, but is also used as a facilitator of connections between distant communities and individuals (Burt, 2004) (relational capital). Not forgetting that the cohesion and trust generated in these relationships facilitate the transmission of knowledge, which is a valued intangible in the economy (Arteaga et al., 2020).

Research on IC has shown the value relevance attached to it. Garanina et al., (2021), in a structured review in different countries carried out in the period (2010-2020), observed the convergence of researchers to conceptualise the concept of IC as a generator of business value. In this paper, we will avoid entering into the rhetoric on the value of intangibles vs. tangibles as today, the controversy of the 1970s post-industrial era has been left behind. There, the value of a company's intangibles was beginning to be the subject of debate in financial reporting. Equally forgotten are the controversies raised about them after the bursting of the dotcom bubble, the global financial crisis of 2008, when companies started to assess the "risks" and a period of relative economic stagnation (Hazan et al., 2021).

The academy indicates that the IC paradigm is considered established as a system for the achievement of business value among academics at the end of 2010 and, therefore, has reached theoretical consolidation in our days. Consequently, the aim of this study is to analyse to what extent the solidarity and humanitarian actions of the Civil Guard Institution generate social value for stakeholders, impacting on the social economy through the management of the elements that make up its IC, as they are key to social growth and development (Haskel & Weslake, 2018; Stratone, 2023). Our decision is based on filling a gap found in applying an IC approach to a public institution as an active agent in the social economy and traditionally studied through an operational and legal prism. By making these principles visible in the Civil Guard Institution, we aim to open up other lines of research that have not been as explored in the social economy and in national and international law enforcement bodies in their study of IC.

This article is structured as follows: in the first section, we briefly review and define the concept of Intellectual Capital (IC). Then, in the second section, we analyse the synergies between the Social Economy and the institution that is the object of our research and we infer our research hypotheses. These hypotheses are set out in the third section, which deals with the methodology used. In line with the latter, the fourth section sets out the results obtained from the research, ending with the fifth section on the conclusions drawn, contributions and limitations.

2. THEORETICAL FRAMEWORK

2.1. INTELLECTUAL CAPITAL (CI)

Companies at the micro or macro level in any sector must consider both their tangible and intangible assets useful for value creation, which is often referred to as intellectual capital (Cañibano, et al., 2002; Bueno et al., 2008; Fernández et al., 2022). This acquires prominence when the importance of intangibles in the business economy is established, positioning investment in intangible assets as opposed to tangible assets. Studies show that intangible assets are key to economic and business growth (Haskel & Weslake, 2018; Stratone, 2023), especially given their acceleration after the COVID-19 pandemic (Hazan, 2021). However, this was not always the case, if we review previous studies on intangibles we find in the early 1990s the genesis of the IC concept.

After the post-industrial era in the 1970s, companies started to ask themselves about intangibles. A few decades later, the globalised and networked economies of the 1990s demonstrated the importance of the intangible asset of having both an internal and external flow of information, accumulated knowledge and proprietary procedures. These were intangibles that were not reflected in the financial statements, but contributed to the achievement of the company's objectives. Thus, we can say that IC arose as a result of wanting to know the product resulting from subtracting the real value of a company and its market value.

Edvinsson and Malone (1999), try to explain it with the metaphor that IQ would be the roots of a tree, something that is not seen, but necessary for growth. For these authors, it is made up of infrastructure, relationships with partners and customers, and employee skills. Other authors, such as Johnson (1999), emphasise in this group of intangibles, human intelligence and innovation as profit generators. A review of the literature on IQ leads us to extract the influential theories as pillars of its development:

1. *Resource-Based View (RBV)*. Barney (1991), postulates that a company's resources to be competitive must be valuable, rare, inimitable and non-substitutable, popularising in academia and in practice, the so-called RBV criteria. Where business strategy focuses on the practices and processes involved in the daily activity developed in the organisation and its results (Potter, 1996). This theory will begin to conceptualise not only tangible resources, but also intangible resources such as knowledge (Grant, 1996).

2. *Knowledge-Based View (KBW)* theories. In the new knowledge society, this will be the resource par excellence. Its major exponential is the knowledge spiral, widely popularised by its creators Nonaka and Takeuchi (1995). Their vision of the firm is as an active knowledge-creating and knowledge-disseminating entity. To this end, tacit knowledge, that which is inarticulate, intuitive, arises from the individual with experience "in" and "with" the work he or she performs "*know how*" (Nonaka & Takeuchi, 2021). It is transmitted and at the same time transformed in the organisation when it is applied (Grant, 1996) into explicit knowledge. It can be codified, written down, objective and easily transferred (Nonaka & Konno, 1998), the "*know about*", being created at the organisational and individual level. This theory imbues it with a dynamism and external projection, which the previous theory lacked (Bontis, 2002).

3. *Dynamic capabilities theory*. As stated by its precursors (Teece et al., 1997), it focuses on the combinatorial ability of firms to ensure that their knowledge, skills and experience remain embedded in their products and processes and are difficult to imitate. Although more modern than those discussed above, it has expanded into the following fields: entrepreneurship (Alvarez & Barney, 2001); business performance (Wang et al., 2011; Stratone, 2023); return on investment (Chen et al., 2009; Tan et al., 2007); networked environments (Zheng et al., 2011) and environment (Chen, 2008; Haarhaus & Liening, 2020).

These theories result in defining IC as the set of intangible and tangible resources and the ability of firms to manage them, making them competitive and sustainable.

2.1.1. Definition and dimensions of the IQ

The literature review has not found a universally accepted definition of IC. Despite this, authors agree in showing how its identification and use creates benefits for the organisation (Hazan et al., 2021; Sumedrea, 2013). The contributions of some relevant authors who have investigated IC are presented below (table 1).

Table 1

Main contributions to IC definitions.

Aportaciones a la definición del CI	Autor
Sistemas y procesos que la hacen competitiva.	Steward, 1997
Los activos que no están en los estados financieros pero deberían reflejarse.	Petty & Guthrie, 2000; Roos, 2001 Reed et al. 2006; HernandezBueno et al., 2008
Fuente de futuros beneficios.	Lev, 2001
Necesarios para la innovación.	López et al., 2004; Rideg et al., 2023
Impulsor de la innovación y factor clave en la economía.	OECD, 2006
Combinación de intangibles y tangibles alineados a la estrategia empresarial para generar beneficios.	Bueno et al., 2008
Conocimiento a disposición de la organización para decidir las estrategias.	Aramburu et al, 2015
Creación de valor	Cañibano et al., 2002 Demartinni &Trucco, 2016 Garanina et al., 2021
Motor del desarrollo económico y social	Merino et al., 2018 Suciu & Năsulea, 2018
Creación valor corporativo y generación ventajas sostenibles en economías emergentes	Xu & Wang, 2018
Recursos estratégicos.	García-Flores & Palma., 2020
Motor de la cuarta revolución industrial.	Li et al., 2020
La tecnología es impulsora de las relaciones sociales que posibilitan su difusión.	Briñez, 2021
Rápido crecimiento económico.	Hazan et al., 2021
Efectos en el valor del mercado	Dumay et al., 2016
Mejora el desempeño organizacional	Thum-Thysen et al., 2021 Fernández-Solís et al., 2025

In this study we define IC as intangible values that, managed together with tangible values, contribute to business, economic and social growth.

Just as there is no consensus on the definition of IQ, there is no universally accepted model for its measurement. Over time, various models have attempted to classify the measurement of intangibles, evolving from simpler models such as Skandia (1997) to more complex ones such as the updated Intellectus model (2011).

Among the pioneers in the measurement of IQ, Edvisson and Malone's Skandia Navigator (1997) groups the elements that make up IQ into two dimensions for its study: human capital and structural capital. In contrast, most authors dedicated to the study of IC, there is consensus in grouping the intangibles that compose it into three capitals: human capital (HC), relational capital (RC) and structural capital (SC) (Petty & Guthrie, 2000; Navarro & Medina, 2024). To exemplify this, we set out the classifications into capitals with their elements in Table 2. The first column shows the indicators of Johnson (1999) who contributed to the literature a clear distinction between financial and non-financial indicators in relation to the market value of a company. The second column shows the classification made by Cañibano et al. (2002) based on the MERITUM project¹ promoted by the OECD and the EC; it has been represented because the Institution is framed in this context.

Table 2
Examples of IC Categories and Indicator classifications.

Capitales	Elementos no financieros	Elementos CE y OCDE
Capital Humano (CH)	Habilidades; conocimientos; tareas y motivación	Capacidades, saberes, habilidades y experiencias
Capital Estructural (CE)	Procesos de negocio y renovación, flow de información, productos y servicios; formas de cooperación de procesos	Procedimientos, rutinas organizativas, cultura, sistemas, bases de datos, licencias, etcétera.
Capital Relacional (CR)	Relaciones con los socios, clientes, proveedores e inversores	Relaciones con clientes, proveedores, socios de I+D+i.

For these authors, IC is the combination of the elements that make up the capitals that companies have. However, in the literature review we have also found authors such as Delgado et al. (2008), who prefer to study it by dividing it into five dimensions: human capital, technological capital, organisational capital, relational capital and social capital. Following this last categorisation of IC, one could therefore consider the convenience of extracting social capital from IC and aligning it with the social economy. The objection we raise is that social capital, either as a dimension or as a subdivision of relational capital, does not in itself create value without the interaction of the other two capitals, as we explain below.

To this end, at this point, we define in synthesised form the dimensions into which the elements that make up IQ are usually categorised by academics for their study, and how they are related:

- The human capital (HC) dimension comprises the knowledge established in a company's employees; individuals are capable of generating it (Delgado et al. 2008). It resides in the capabilities, skills, experience (Bueno & Merino, 2007; Bellucci et al., 2021), values and attitudes towards the company and the job. In addition, this capital includes that of employees as they are active sources of useful

¹Measuring Intangible to Understand and Improve Innovation Management (MERITUM): Joint OECD-EC project to boost research in Europe (1998-2001).

knowledge for the organisation (Merino et al., 2018). The relationship with the other two capitals is manifested both in innovation (Li et al., 2020), as it is the individuals in an organisation who request new ways of doing things (CE) and in the ability to work with others and negotiate, which requires motivation, loyalty and satisfaction (CE, 2006) (CR).

- The structural capital (SC) dimension is constituted for most authors (Chen et al., 2009; Delgado et al., 2008; Dumay et al., 2016; Merino et al., 2018, Oliveira et al., 2020) by assets such as: organisational structure, routines, procedures, processes, databases, manuals, patents and software, which remain in the company when the individuals working in it have finished their work. Some of these are tangible, such as machinery and structure. However, others are intangible such as intellectual property, trademarks, patents, organisational culture (Chen et al., 2009) and image (Merino et al., 2018; Jeffrey et al., 2019). The most notable relationship with the other two capitals is based on the structure of the organisation. This serves as a scaffolding through which processes and procedures are transferred between human and technological capital, creating relationships between *stakeholders*.²

- The relational capital (RC) dimension covers the assets generated by the set of relationships between employees, customers, suppliers, shareholders (Bellucci et al., 2021), strategic alliances that generate information and knowledge relevant to the company. The synergy generated with the other capitals can be exemplified by formal and informal relationships between employees in the organisation, as they are key in the transmission and generation of information and knowledge (CH). With the CE, we see it through the fact that this knowledge spreads from one individual to another and is also transformed by remaining in the organisations (De Castro & García, 2003), influencing the economy and society (Garanina et al., 2021). The importance of this relational capital is perceived in the segmentation of customers that companies usually make; creating or decreasing commercial agreements and establishing or strengthening alliances, since not everyone has the same needs or these change over time.

In this way, it is the interaction of the aforementioned capitals that creates value in an organisation. We exemplify it with the generation of knowledge, as it is recognised as key to economic development (OECD, 2006). Information and knowledge is disseminated through human or technological structures (Devenpor & Prusak, 2001; Wang, 2011) or both (CH). We also know that it is accumulated in them through processes, operations, organisational routines, procedures, etc. (De Castro & García, 2003), these are the scaffolding for business and social activities, achieving organisational value (Demartinni & Trucco, 2016) (EC). Well, to a greater or lesser extent, the development of a network is encouraged, promoting schemes of participation, collaboration, development of initiatives and social platforms (CR). However, this network, even in its optimal state, could hinder the flow of knowledge, due to the elements that compose it, such as: having insufficient or bad staff, poor management, or even that

² *Stakeholders*. For the pioneer Friedman, *stakeholders* are any type of person who influences or is influenced by a company. The Guardia Civil's stakeholders include citizens, public administrations, civil guards and other organisations such as NGOs, private security, universities and international police forces. They also include people with opposing interests who belong to: criminal gangs, terrorist groups, criminals, etcetera.

the procedures or policies of the company's strategy interfere negatively in it (Merino et al., 2018).

As a theoretical conclusion, there is no doubt that focusing on the real value of a company and determining it was the *driver* of the development of intellectual capital. The aim was to explain the result of the difference found between the value of a company in its financial books and its market value. This value explained to the IC, is due to the interaction of the elements that form it such as: the skills, knowledge and experience of employees together with R&D&I projects; organisational routines; the interaction of internal and external relationships (Briñez, 2021) both at the employee level and with suppliers, shareholders, allies and customers (EC, 2006)³. Not forgetting the management of transforming, acquiring and applying them in a changing environment (Nonaka & Takeuchi, 2021).

These characteristics position the IC as a key to economic (Bellucci et al., 2021), social and sustainable growth (Secundo et al., 2020) adapted to a volatile, diffuse, uncertain, ambiguous, complex (Nonaka & Takeuchi, 2021) and technologically disruptive market (Wang et al., 2021). For this reason, in the following section we will empirically explain, through the institution of the Civil Guard, how companies can provide social economic benefits through IC.

2.2. SOCIAL ECONOMY AND THE INSTITUTIONAL BODY OF THE CIVIL GUARD

The social economy⁴ is defined as a set of business and economic activities carried out by entities for the achievement of the collective good of its members, the general economic and/or social interest following the principles of the social economy (MITES, 2025). Currently, the concept is consolidated in Spain and is disseminated by the International Centre for Research and Information on the Public, Social and Cooperative Economy. If we relate these terms: public, social, cooperative and public economy, it leads us to think of an organisation that has aligned them in its strategy for more than 181 years of existence: the Civil Guard Institution, by converging economic and social practices in the provision of goods and services. We rely on finding in the Institution, established principles of the social and collaborative economy such as those listed below, by authors such as Díaz-Foncea et al:

- Promote solidarity among employees by facilitating structures, motivating them to show solidarity and cooperation.
- Recognition of solidarity and committed work through the spirit of merit.
- Promotion of equality in a broad sense not only based on gender.
- Inclusion and social cohesion.
- To help and support the most vulnerable groups and those at risk of social exclusion.
- Reconciliation of professional and family life.

³EU RICARDIS document (2006). The European Commission relies on this interaction based on the MERITUM project, 2002. It is defined as the combination of human capital, structural capital and relational capital resources and activities of an organisation.

⁴It is currently being promoted by the European Economic and Social Committee, focusing on the interdependence between the economy and society.

- Generate sustainability internally and externally, with clear respect for the environment and the protection of biodiversity.

The competitive advantage of this Institution is to offer superior quality services in order to be a reference in its sector, before the citizens, the State and the European Union. Its mission, within the State Security Forces and Corps, is to "*protect the free exercise of rights and freedoms and guarantee public safety*" (Art. 104, Constitution). It does so by placing people at the centre of its actions, ensuring their safety and integrity, in a close manner. The functions are set out in Table 3.

Table 3
Definition of the Civil Guard's functional competences
Note: The data in this table is based on the Organic Law 8/1986 of 13 March 1986 and the Sustainability Reports of the Guardia Civil, 2023.

In addition to the functions presented in the table above, by sharing competencies with other regional and national police forces, the Guardia Civil is responsible for citizen security in 84.53% of the national territory and territorial sea (CG, 2023). On the other hand, being a public security force of a military nature, it can carry out international

Diferentes Cuerpos de Seguridad Artículo 11 (página 26)	Específicos de la Guardia Civil Artículo 12, B (página 27)
<ul style="list-style-type: none">• Velar por el cumplimiento de las leyes y disposiciones generales.• Auxiliar y proteger a personas y bienes.• Vigilar y proteger edificios públicos.• Mantener el orden y velar seguridad ciudadana.• Prevenir la comisión de actos delictivos.• Investigar delitos, asegurar las pruebas e instrumentos poniéndolos a disposición del juez.• Prevención de la delincuencia.• Colaborar con Protección Civil, caso grave de riesgos o catástrofes.	<ul style="list-style-type: none">• Control de armas y explosivos.• Resguardo Fiscal del Estado (costas, fronteras, puertos y aeropuertos)• Vigilancia del tráfico, tránsito y transporte en las vías públicas interurbanas (exceptuando el País Vasco y Cataluña).• Conservación de la naturaleza y medioambiente, recursos hidráulicos, riqueza forestal y de otra índole relacionada con la naturaleza.• Conducción interurbana de presos y detenidos.• Aquellas otras que les atribuye la legislación vigente.

missions by joining an international organisation such as EUROPOL, the UN or NATO, as well as the Spanish Armed Forces (CG, 2023).

We can say that, with more than 80,000 troops, deployed throughout the national and international territory. It is diversified into specialities: Nature Protection, Judicial Police, Information Services and Maritime Service, among others. Together with the human potential deployed in citizen security, with more than 2,000 territorial units (GC, 2025).

2.2.1. Social value created by the institution.

Social value can be defined as the positive result of the actions developed by an entity on society (Retolaza & Alzola, 2021). This intangible value is contextualised in the commitment of the Civil Guards to go beyond the fulfilment of their mission. They do so as a social contribution, focusing both on improving the lives and support of citizens, as well as being aware of environmental concerns, following one of the principles of the social economy set out by Díaz and Lejarriaga (2019). For example, with regard to the latter principle, it has registered its carbon footprint with the Spanish Climate Change Office (OECC), becoming one of the only police forces to do so worldwide. We also highlight the award granted by the United Nations in 2023, the "Ozone Protection Award for Customs and Police Officers".

These values are enhanced by the Institution through transparency and recognition of its actions, presenting an integrating and collaborative impact, where the communities where its projects are developed have a role in decision-making, on what they consider as value. Therefore, the Institution combines its resources, policies and processes to achieve improvements in the lives of people and society in general, which is what social value is called (Retolaza & Alzola, 2021).

To develop its capabilities, its business model is to disseminate and apply a culture of quality security that is versatile, available and close to the citizen. It does this by transmitting its knowledge and experience to other national and international police forces, citizens, the government and other stakeholders, with professionalism and a benevolent character. The latter is recognised because civil guards work with the knowledge and commitment to do extraordinary things, contributing to what we have called intangibles.

It should be remembered that in the first Service Regulations of 1844, article 32 already stated its charitable and protective nature. At the same time, article 6 of the Guardia Civil's Charter stated that the Guardia Civil should care for the unprotected and be a happy prognosis for the afflicted (GC, 2025). A few years later, in 1929, the Institution was awarded the Grand Cross of the Civil Order of Charity with a black and white badge, which implies personal risk, in recognition of the humanitarian and heroic services performed. Therefore, we can say that solidarity and cooperation are values established in the DNA of the Institution since its creation, becoming the hallmark of the Institute's identity.

The spirit, or benevolent character, is still present today, expressed in its Code of Conduct⁵. Article 21 establishes the provision of assistance to citizens, whether or not its personnel are on duty. It is also found in point 7 of the Guardia Civil members' decalogue, which states that they should always help those who need it most, focusing on people in situations of vulnerability and lack of protection; it is also expressed in their corporate social responsibility reports (MRSC) and in the Guardia Civil's official magazine.

Therefore, this intangible is promoted by the Institution, being considered an organisational asset, promoting it through humanitarian services, volunteering, the fight

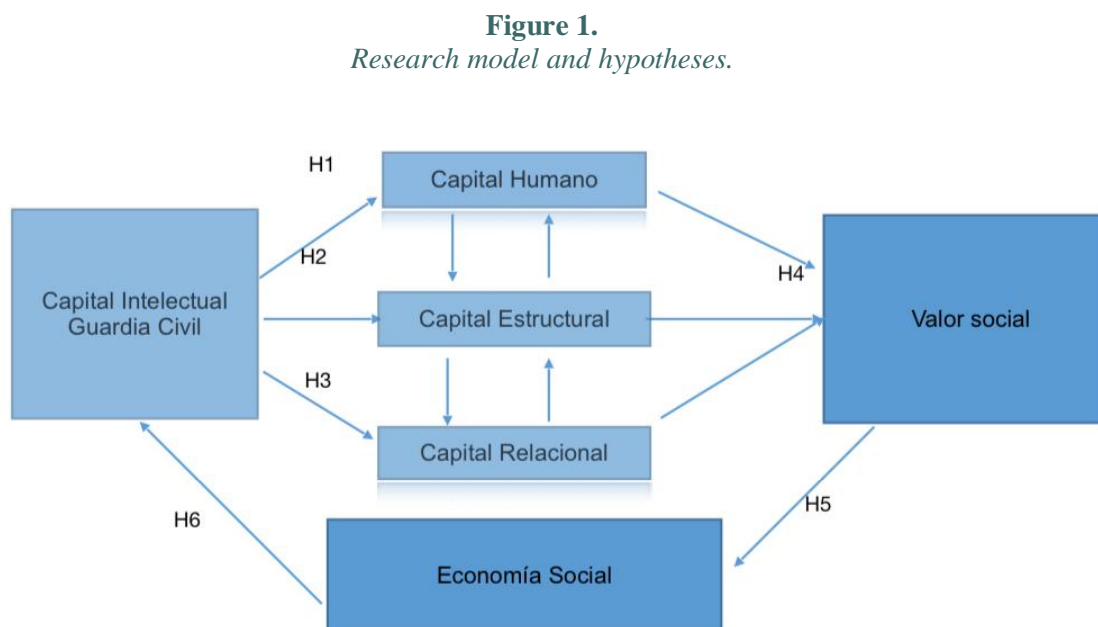
⁵ Royal Decree 176/2022 of 4 March, approving the code of conduct of the Civil Guard.

for biodiversity and the environment. It is produced, both at an individual level and in other organisations, as stated on its website #GComprometidos.

Given the above, we can say that the mission of the Civil Guard is not only based on public safety but also includes the welfare of society, which is determined through the dynamism provided by the dimensions of the IC that form it, generating economic growth (Nonaka & Takeuchi, 2021). However, this economic-social value is not taken into consideration or is unknown in academia, since, when we conducted our research, we did not find any studies, research or articles on the subject. Therefore, in the following section we will set out our hypotheses on the contribution of the social economic value of the institution in the research model.

3. METHODOLOGY

Based on the above, we present the research model (Figure 1) where the hypotheses of this study are set out:



H1. Human Capital is identified in the Institution.

H2. Structural Capital is identified in the Institution.

H3. Relational Capital is identified in the Institution.

H4. The interrelation of the three capitals impacts on the creation of social value.

H5. The social value generated influences the social economy.

H6. The social economy influences the intellectual capital of the Guardia Civil.

In order to test our hypotheses, we followed the indications of Codina et al. (2020) by carrying out a literature review using scientific databases such as SCOPUS, Web of Science and Google Scholar. These authors show in their research that these databases, used by the international scientific community, broadly cover all areas of knowledge. The search was carried out both in the fields: article titles, in the *abstract* or by the keywords indicated in this article. However, the search did not return any results, demonstrating the lack of scientific articles on our research topic. For this reason, our data have been obtained from the documentary and bibliographic review of databases of the Ministry of the Interior, as well as the Ministry of Defence and the Civil Guard Institution, where the Institution publishes its financial and non-financial reports. We therefore rely on quantitative and qualitative data from open primary sources.

The technique chosen has been a content analysis⁶ as it has been frequently and successfully used in the analysis of IC disclosure reports (Magau 2021; Dumay et al., 2016). It is also suitable for verifying deductively stated hypotheses (Bini & Giunta, 2017). The corpus of the content analysis, are the Civil Guard Social Responsibility Reports (MRSCGC) and Sustainability Reports (MS). Our decision is based on the fact that annual reports are tools used by organisations to communicate to all stakeholders what they consider important, disclosing them in them (Petty & Guthrie, 2000; Bontis 2002; Guthrie & Abeysekera, 2006; Dumay et al., 2016). In line with the current trend for companies to disclose their financial and non-financial statements to stakeholders in these annual reports (Dumay et al., 2016).

This is a longitudinal study covering the period from 2014 to 2023, the date of the last annual information reports published. In addition to determining the consistency of the data, we are able to obtain the institutional trend by analysing them. We intend to answer whether the institution's contribution to the social economy is inherent in it, following our study objective.

The unit of analysis in content analysis is that which indicates the presence or absence of the elements to be investigated (Moreiro et al., 2006). To obtain this unit of analysis, among the conceptual frameworks used to define, classify and record the information disclosed on IC, some authors usually use the model of Sveiby (1997) modified by Petty and Guthrie (2000). However, in this research, in order to obtain our unit of analysis we have adapted the indicators of the Intellectus model⁷ (2011) to the Institution, due to its wide national and international repercussion and because it is considered an integrative model for measuring IQ (Merino et al., 2018). The most notable considerations of this model are:

- The creation of a "relevance tree" establishing a structure of the IC, in order to identify the units of measurement that compose it, establishing a hierarchy of components, elements, variables and indicators. On this basis, the categories, elements, their definitions and indicators have been adapted for the identification of the IC in the Institution (See Annex I: tables 4-6).

⁶ For Allport (1965), it is a method for studying and analysing communications in a systematic, objective and quantitative way with the aim of measuring variables.

⁷ Intellectus Document, n°5 (2003): It was developed by Professor Bueno and the Centre for Research on the Knowledge Society (CIC). It was modified in 2011, giving rise to the Intellectus Model: Measurement and Management of Intellectual Capital, by the IADE (Institute of Business Administration). The adapted indicators are taken from its point 6. Indicator Table (pp. 36-58).

- The elaboration of a Synthetic Index, based on the main components to quantify it. These are represented in a "map of variables and main indicators" which will be used as a quantitative measure of the set of identifiable intangibles. Following this point, we indicate in Annex II the formulas used to obtain the indices.
- The preparation of the IC Report (ICR), for its dissemination. Therefore, following the literature, a review of the documents where the Institution discloses its financial and non-financial reports has been carried out.

We have managed to limit the subjectivity that could occur in obtaining the sampling unit or unit of analysis, adding transparency in categorisation and using consistent decision rules throughout our longitudinal study. In relation to reliability, the coding instrument has been manual without the use of software, avoiding the problems presented by words with multiple meanings which, although they can be reduced by increasing the key words in context, do not detect the meaning of the specific IC of the institution, or the interpretation that is made of it (see Annex III: Phases in the content analysis).

Next, in order to understand the behaviour of our study variables (dimensions of IQ), we have categorised them according to the tripartite division of IQ: human capital, relational capital and organisational capital. We base ourselves on this as it has been established by the European Commission (2006), based on the MERITUM project (Cañibano et al., 2002) cited in section 2.2 (see Annex I: tables 4-6).

Finally, a statistical analysis of the measures of frequency distribution, trends and dispersion has been carried out. The statistical study aims to observe the importance of the elements for the Institution and their comparison and position with respect to the other elements of the IC, throughout the period studied. For this purpose, the statistical programme RStudio, version 2024.12.0+467 for macOS 13+ has been used.

4. RESULTS AND DISCUSSION

The results of our research identify IQ in the institution. In the analysis of our research, adapting the Intellectus model, the categories, elements and indicators, the identification of its component elements is derived from the construction of the categories, elements and indicators. The Institution's IC can be classified by grouping its component elements into human capital, structural capital and relational capital (see Annex I). These results are similar to most academic studies. Consequently, we accept the first three hypotheses of this research:

- H1. Human Capital is identified in the Institution.
- H2. Structural Capital is identified in the Institution.
- H3. Relational Capital is identified in the Institution.

We then go on to verify the remaining hypotheses. With reference to social value, on analysing the subject of the elements that make up the IC capitals and the capitals of the Institution (Appendix I), we can see that the definitions of the elements that make up human, relational and structural capital have a direct impact on social value. In other words, the IC elements are aligned with the identification of social value in the literature, as shown in table 7 below.

Table 7
Relationship between the institution's IQ and social value.

Dimensión Capital Humano			
Elementos	Definiciones	Capital Humano	Valor social
IDENTIDAD MOTIVACIÓN CREATIVO EDUCACIÓN ESPECIALIDAD; UNIVERSITARIO FORMACIÓN EXPERIENCIA DESARROLLO APRENDIZAJE CIVIL CONCILIA LIDERAZGO	Valores, motivación a la excelencia en sus actuaciones, formación especializada y conocimientos. Adaptación y generación ideas novedosas aplicables en el desarrollo del trabajo.	Autores como Nonaka y Takeuchi (2021) puntualiza que las empresas que cuentan con empleados con muchas habilidades y experiencia son capaces de gestionar escenarios cambiantes. Capacidad sin actitud o aptitud generaría una desaceleración o destrucción del valor (Merino et al., 2018)	Valor aportado por las personas a las empresas (Carina et al., 2024). Las creencias personales sobre un propósito social (Díaz-Foncela et al., 2016).
Dimensión Capital Estructural			
Elementos	Definiciones	Capital Estructural	Valor social
CULTURA CLIMA IGUALDAD ESTRUCTURA DESARROLLO RUTINAS RELACIONINT CRIMINAL PROVEEDORES INVERSIONIDI PERSONALIDI INFRAESTRUCTURA EQUIPOPOLICIAL INNGEST COMUNICACIONGC MARCA LICENCIAS SECRETO PATENTES TECNOEXT TECNOEW TECLIC PLEXBIBILIDAD TALENTOS	Cultura institucional, idiosincrásica de la institución. Espíritu benemérito transferido generación a generación a través de acciones solidarias de cooperación, sacrificio y apoyo al necesitado. Seguridad y protección según la legislación vigente. La estructura de la Institución la hace distintiva, por su diversificación tanto geográfica como en especialidades para llegar a todos los ciudadanos. Andamiaje a través del cual el conocimiento, la experiencia y la información se transfiere diversificándose en especialidades aumentando así su valor empresarial. Sin olvidar las políticas e inversión en innovación y desarrollo.	Las empresas deben desarrollar su capital humano con los medios necesarios que apoye la visión sobre lo que las personas son capaces de hacer para generar cambio (Mohdzaini, 2021).	Recursos que los individuos pueden conseguir a través de la estructura de una organización (Sánchez et al., 2018). Sin estructuras sociales es difícil generar el capital social (Nonaka & Takeuchi, 2021).
Dimensión Capital Relacional			
Elementos	Definiciones	Capital Humano	Valor social
CIU LEALCIU QUEJAS PROTCIU ESTADO IADMINISTRACIÓN CAPITALEXTERIOR ALIANZAS ALIANZASESTABLES ALIANZASBENEFICIO CONCOMPETENCIA PRIVADA CERTICAL REDES ADMINISTRACIÓN MEDIOS DEFENSAMBIENTE VERDE MERCADO CODIGOCON ACSOCIAL BUENGOBIERNO	Genera valor a través de las relaciones y alianzas establecidas con todos sus grupos de interés. En el plano internacional, establece relación de cooperación y colaboración con otros países. Es reseñable el apoyo a los más vulnerable y desfavorecidos. La inclusión y la cohesión social. Impulsa proyectos de voluntariado dentro y fuera de la institución. Dedicada a la defensa del medioambiente interna y externamente y la biodiversidad. Cuenta para ello con una red de medios de comunicación internos y externos promoviendo la transparencia y el buen gobierno.	Las empresas generan valor a través de las relaciones creadas con sus grupos de interés (Maqbool,2020) y en la transmisión de ese conocimiento (Rideg et al. 2023; Nonaka & Takeuchi, 2021). Este conocimiento debe ser fluido (Merino et al., 2018).	A través de promover el empleo, la inclusión social, sostenibilidad, innovación y crecimiento económico se consigue impulsar la economía social (cepes, 2023). Las empresas logran sus objetivos sociales promoviendo la transparencia (Sumedrea, 2013). Los programas de inclusión económica tienen un fuerte impacto en las personas más pobres del mundo (Word Bank, 2024).

Once the data had been quantified (Annex II) to find out the behaviour of the elements of our variables and whether they are a constant over the period studied, an analysis of the frequency distribution and trend measures was carried out (Figure 2).

Figure 2
Frequency distribution and trends of IC elements (2014-2023)

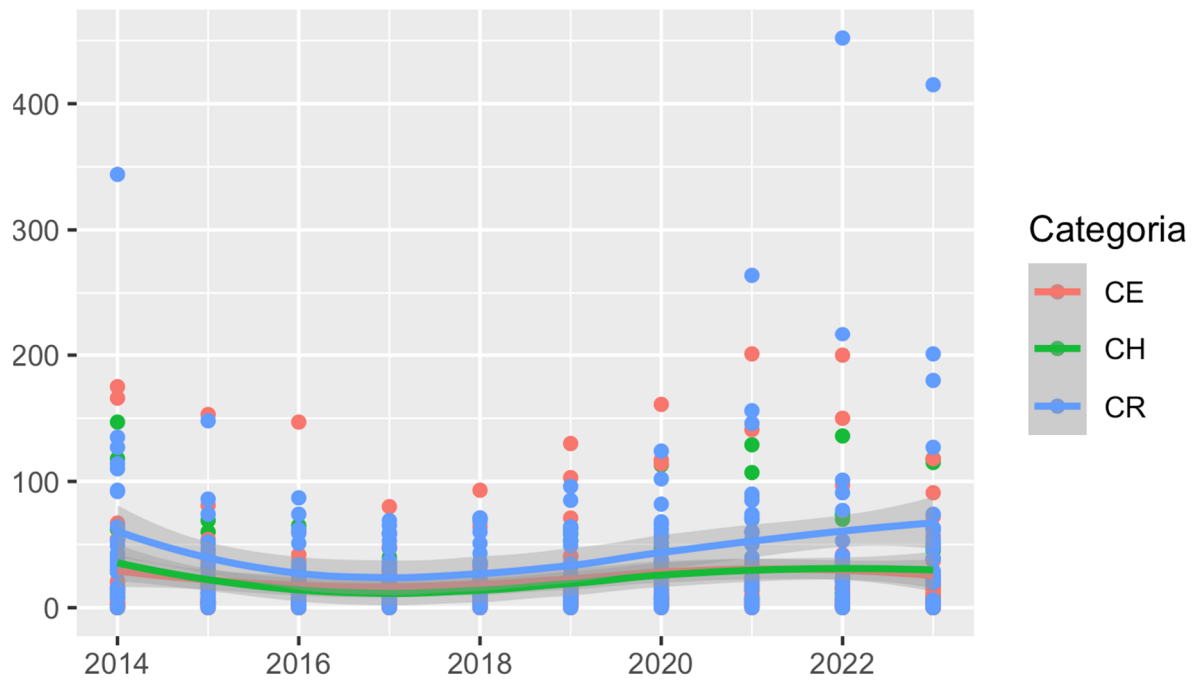
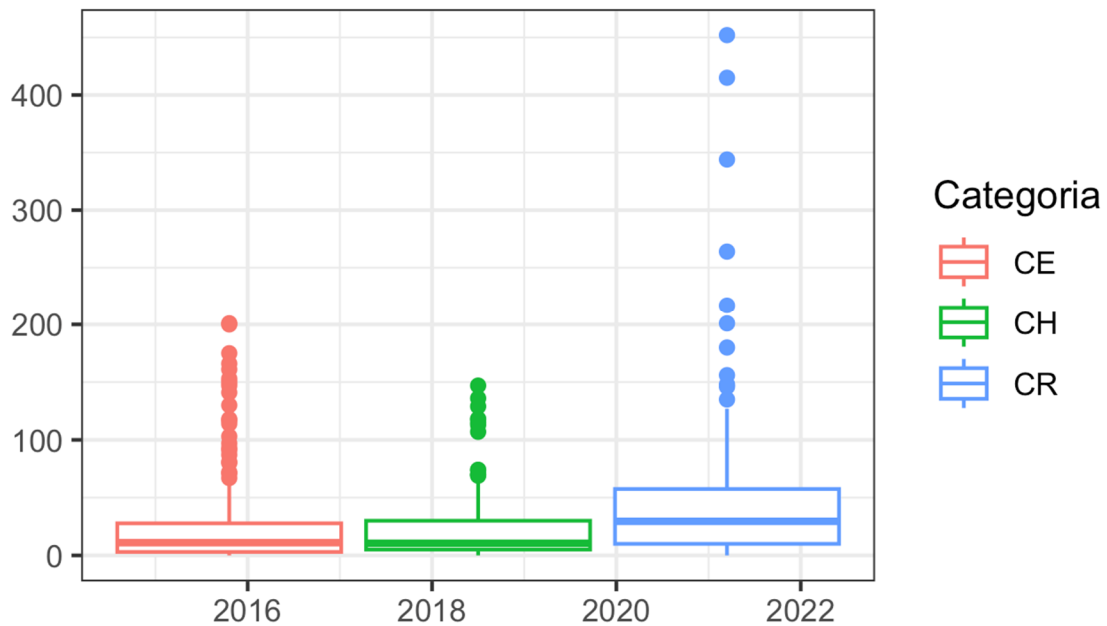


Figure 2 shows how the elements are represented in the period studied, and their distribution in categories. It is noteworthy that, while the dispersion curve of human capital (HC) and structural capital (SC) are almost aligned over the 10 years, indicating the constancy between the frequencies of the elements of both capitals, that of relational capital (RC) remains above them. In addition, the outlier scores of the elements of the latter capital are the furthest apart compared to the other two capitals in recent years, showing the relevance of these elements.

Next, to determine the grouping of these elements, in figure 3, measures of central tendency and position have been used. A box plot has been drawn up to visualise both the measures of central position (mean, median and mode) and the non-central position measures, quartiles, based on our knowledge of the dispersion of the data in figure 2.

Figure 3



Observing (figure 3) the dispersion of the data and the outlier scores, we choose the median as a measure of central position. This graph shows that the median of the relational capital is above the Q3 of the other two capitals, and that its interquartile range is almost double, together with the lines that protrude from the upper margin of the box (whiskers) and the distance between their outlier scores, confirming the dispersion of the data. We observe much higher scores in relational capital in 50% of their scores, higher than the other two capitals, together with the fact that their outlier scores are the highest in the period studied. The latter is interesting as it signifies the importance that the Institution attaches to these outliers. A disaggregated analysis of these outlier scores indicates that they correspond to the elements detailed in table 8.

Table 8

[illegible]

Table 8 shows the relevance of the elements for having obtained the highest scores: Stable Partnerships, Beneficial Partnerships, Protciu, Social, Green, Defesaenvironment, within the RC. The elements: Criminal, Communications, Equality, within the EC and the elements: Training, Development, University and Creative, within the CH. High scores for the elements: Protciu together with Asocial for 7 years, Criminal for 8 years, and Communication for 10 years.

With these data (table 8) and the sample units (appendix I), we can infer that for the institution, its actions are aimed at security, protection of citizens and the development of social actions through the strength of partnerships and joint services with other identities. In the same vein, its actions are aimed at protecting the environment and biodiversity. For it, "value" is not only considered in financial terms but, in line with Nonaka and Takeuchi (2021), "social and environmental" are also valuable assets, being constant in this. To this end, its human capital is egalitarian and diverse, qualified and developed, adapting and creating new ideas in the performance of the service by transferring its knowledge.

These results show that the definition of social value follows the definition of social value as an outcome generated from the combination of resources, processes and policies that improve people's lives and society as a whole (Sánchez et al., 2018). Therefore, we see that hypothesis 4 is corroborated:

H4: The interaction of these capitals generates social value.

Following our line of research, we are now going to find out how this social value has an impact on the social economy, beyond its main mission as described in section 2: Protection and Social Action to the citizen (table 9), following the principles of the social economy and the definition of social value.

Table 9
Indicators of the elements: protection and social action for citizens.

The data shown above (table 9) are interesting as they indicate that in the last nine years, 1,883,862 humanitarian services have been carried out; 14,689 actions for the benefit of the community and 2,410 voluntary actions. In addition to other solidarity and

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Acciones beneficio comunidad (más allá misiones encomendadas).	1.012	960	1.151	2.659	2.647	2.986	1.956	1.318	1.620
Acciones solidarias (voluntariado nivel individual hay constancia).	1.026	267	347	121	114	140	215	180	62
Actividades de acercamiento a la sociedad	247	499	503	482	340	316	105	904	142
Charlas en centros escolares	34.459	21.328	16.078	34.848	12.970	12.412	16.245	12.814	11.782
Acciones seguridad mayores	3.607	2.740	3.275	3.732	3.816	3.769	9.712	10.364	11.605
Colaboraciones convenios.	261	149	106	114	92	86	96	115	95
Servicios humanitarios	242.575	218.303	215.697	194.923	193.593	193.135	458.360	167.266	SD

protection activities for the elderly and minors. Demonstrating that people are more important than capital in the social economy (Pedreño, 2024).

These data show that humanitarian services and actions for the benefit of society are a plus. Moreover, their financial value is inestimable. To visualise the economic value of these actions, we have summarised it by taking the example of the Asociación Guardias Civiles Solidarios⁸ (ASGS). Table 10 shows the economic value of its actions over the last 5 years, data obtained from the ASGC's annual reports.

Table 10
Economic evaluation of "Civil Guards in Solidarity" actions

With the data presented in both tables (8 and 9) we enter into the discipline of the social economy that permeates the traditional economy, the value of the social (Diaz-

	Actuaciones	Niños	Adultos	Alimentos (kg.)	Valor económico €
Memorias 2024	60	2.977	2.987	22.540	60.257
Memorias 2023	44	4.771	9.109	44.980	45.396
Memorias 2022	65	1.832	63.396	362.040	367.356, 21
Memorias 2021	54	2.419	5.346	13.210	52.000
Memorias 2020	138	2.017	13.251	8.262	38.482

Foncea et al., 2016) and the institution of the Guardia Civil that sustains it, through its intellectual capital. Thus, it is demonstrated that the value of the services provided has a positive impact on the social economy by pursuing the general economic and/or social interest. Consequently, hypothesis 5 of our research is confirmed:

H5: The social economic value of the institution influences the social economy.

Finally, we have analysed whether the social economy returns to the Institution, thus completing the objective of our research. To this end, we have analysed the trust granted to the Institution by citizens, institutions and various entities carried out by the Sociological Research Centre (CIS) during the period studied. The results are shown in table 11 below.

⁸In 2014, the Asociación Guardias Civiles Solidarios (ASGC) was founded with the aim of channelling the numerous individual actions of volunteer personnel.

Table 11
Valuation of the institution by Spanish society

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Posición entre instituciones más valoradas	SD	FFCCSE	FFCCSE	FFCCSE	1ª	1ª	1ª	1ª	1ª	1ª

As we can see, a positive valuation is passed on to the institution through the loyalty and trust that society places in it. Being recognised as an institution with social value significantly increases its reputation (Jeffrey et al., 2019; Maqbool et al., 2018). Within the institution, the commitment acquired by civil guards to society favours self-esteem and motivation by fighting for human rights and the most disadvantaged (MS, 2023). These actions, programmes or volunteering projects are aligned with the objectives of the institution, such as protecting and helping citizens, thus strengthening it.

In addition, their consolidated structure and diversification not only serves for alliances that generate already established social networks, but also facilitates connections between communities and individuals who are distant from each other (Álvarez & Berni, 2001). Not forgetting that the cohesion and trust generated in them facilitate the internal and external dissemination of knowledge, which is a valued intangible in the economy (Nonaka & Takeuchi, 2021), making it more competitive.

In line with the above, our last hypothesis (H6) is verified, thus concluding our research objective.

H6: The social economy returns to the institution.

5. CONCLUSIONS

A defining characteristic of our times is how companies manage social capital. The Institution responds to the question posed by the new economic perspective where organisations reflect on their contribution of value to society (Retolaza & Alzola, 2021). By analysing this through the IC of the Civil Guard Institution, which belongs to the public sector and is eminently social, we argue that just as capital does not create value on its own, neither do investments in it on their own. It will be the capacities generated by companies in the management of these intangibles that will achieve economic growth (Hazan et al., 2021), through services.

The Institution, in carrying out its security and citizen protection activity, goes further by creating improvements in the lives of individuals and/or society as a whole. According to the data, this is due to the knowledge, relationships, organisational culture, experience and active participation of the people who make up the institution. We deduce, through the results obtained in the research carried out, that it fulfils one of the objectives set out in the report of the World Bank's Partnership for Economic Inclusion (2024), by being able to evaluate its social programmes based on key evidence.

Its actions present an inclusive model, directly reaching those most in need, generating social cohesion through the institutional structure and its diversification. It has a solid structure that is necessary for collaboration with other non-governmental,

community and private sector organisations (García-Flores & Palma, 2019), thus reducing capacity limitations.

The institution's meritorious character, driven by its personnel, is a social value, which is defined in this work by showing the positive impact of its actions on society. By showing it as an active actor, we open a breach in the stereotype of security by going further with its social actions, environmental protection and biodiversity. In this case we have presented an inclusive model that believes that solidarity and cooperation is necessary, removes social barriers, and transforms difficult environments. These assets are valuable to the Institution following Barney's (1991) VRIN criteria as they are difficult to imitate, buy or replace, providing competitive advantage.

We believe that adequate data and measurement tools are essential for the implementation of sound policies on any type of capital. This makes it possible to obtain information and show all interested parties the investment made and the results obtained (García-Porras, 2025), under the prism of transparency. In this research, quantitative and qualitative data have been collected and analysed, continuing open lines of research based on evidence on the different ecosystems that host the social economy, fulfilling one of the objectives of the industrial strategy set by the EU (Carini et al., 2024).

We conclude with the contributions and limitations found in this study. The results show, on the one hand, that institutions belonging to the public sector can be involved with non-governmental and private organisations as a necessary agent of change, promoting the social economy. On the other hand, we contribute to the application of the study of IC management in an institution belonging to the public sector, since the study of IC is more focused on the private sector. We believe that it is novel to investigate social value in an institution that is often studied from a legal or operational perspective.

With regard to the limitations encountered, it should be mentioned that the fact that the data are based on institutional documents could generate a single source bias. In the same vein, the indices of the elements obtained from the IC have not been weighted, which minimises the relative importance they may have for the specific group of experts in social economy. More research in this field would be needed to increase our understanding of this issue. Therefore, a future line of research could strengthen this study by using expert opinions and other external perceptions and by considering the use of weighted indices.

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Annex I

Tables 4-6: Sampling units and definition of IQ dimensions in the Institution

ELEMENTOS DIMENSIÓN CAPITAL HUMANO		
Códigos	Unidad Muestral	Definición
CHIDENTIDAD	Pertenencia y compromiso.	Identificación de las personas como guardias civiles dentro de la Institución.
CHMOTIVACION	Automotivación	Los impulsos conscientes que hacen a los guardias civiles conseguir desempeñar el servicio con excelencia.
CHSATISFACCION	Satisfacción	Forma de participar en el desempeño de su trabajo y comportamientos de los guardias civiles en la Institución. Evaluación desempeño.
CHCREATIVO	Creatividad. Cultura innovadora	Creación de ideas nuevas y aplicables al desempeño del servicio. La forma de impulsar los pensamientos nuevos, ideas y actitudes por la Institución para generar nuevas formas de actuación o una mejora de las existentes.
CHEDUCACION	Educación reglada.	Conocimientos explícitos que posee en general los guardias civiles.
CHESPECIALIDAD	Formación especializada.	Conocimientos específicos de una especialidad concreta o trabajo técnico en la Institución
CHUNIVERSITARIO	Inversión en formación Universitaria.	Centro Universitario Guardia Civil (CUGC).
CHFORMACION	Formación interna.	Conocimientos adquiridos mediante programas, jornadas, talleres, y todos los cursos de formación que comprenden la capacitación y promoción interna en las Academias y en el Centro Universitario de la GC.
CHEXPERIENCIA	Experiencia.	Conocimientos adquiridos mediante el desempeño realizado en la Institución.
CHDESARROLLO	Desarrollo personal.	Conocimientos adquiridos informalmente en la Institución. Personas que promocionan. Promoción interna.
CHAPRENDIZAJE	Aprendizaje	Adquisición de nuevos conocimientos. Jornadas PATIO Y SIO.
CHCIVIL	Colaboración, personal civil.	Capacidad de trabajar con otras personas: compañeros, personal administraciones públicas. Personal civil funcionariado.
CHCONCILIA	Conciliación vida familiar profesional	Favorecer el equilibrio entre la vida familiar y la laboral a los guardias civiles. Compatibilizar la vida profesional y familiar.
CHLIDERAZGO	Liderazgo.	Guiar y mover a los compañeros hacia el desempeño de un servicio con excelencia y otras personas relacionadas con el servicio.

ELEMENTOS DIMENSIÓN CAPITAL ESTRUCTURAL

Códigos	Unidad Muestral	Definición
CECULTURA	Homogeneidad cultural.	Aceptación de los valores de la Guardia Civil.
CECLIMA	Clima social-laboral.	Ambiente generado en la unidad, departamento o equipo de trabajo. Índice de clima social.
CEIGUALDAD	Sensibilidad género. Igualdad.	Introducción de la perspectiva de género en la Institución. Igualdad de condiciones entre hombres y mujeres acceso mismo puesto bajo las mismas condiciones e iguales requisitos
CESTRUCTURA	Diseño organizativo. Plantilla. Delimitación competencias	Estructura de la Institución que establece las relaciones laborales. Distribución. Competencias funcionales.
CEDESARROLLO	Desarrollo organizativo.	Acontecimientos que propician adaptación a las situaciones actuales. Regulación de Jornadas y horarios en general.
CERUTINAS	Pautas organizativas. Procedimientos establecidos y sistemas.	Procedimientos y rutinas establecidos o nuevas competencias para mejorar la Institución. Mejora de las funciones a desempeñar por los guardias civiles, mejorando su calidad profesional y aumentando su motivación.
CERELACIONINT	Explicación de la estrategia a su personal.	Procesos dirigidos a explicar a los componentes de la Institución su Estrategia, visión, misión e innovación. Introducción de algo nuevo o modificación de lo anterior que provoque un mejor desempeño en el servicio.
CECRIMINAL	Actuaciones, denuncias e infracciones administrativas.	Procesos dirigidos a explicar, numerar y contextualizar las detenciones, denuncias e infracciones administrativas.
CEPROVEEDORES	Contratación proveedores.	Conjunto de procesos de proveedores, alineados a los valores de la Institución. Contratación pública socialmente responsable (CPSR). Orientado a los riesgos laborales, reciclaje y medio ambiente.
CEINVERSIONIDI	Inversión I+D+i. Dominios de sus sedes electrónicas.	Inversión económica en investigación y desarrollo. Gastos elaborados por su funcionamiento al desarrollar acciones innovativas, conferidas como espacios virtuales de uso exclusivo por la Institución. Dominios internet.
CEPERSONALIDI	Personal I+D+i.	Plantilla de plena dedicación a investigación y desarrollo.
CEPROYECTOSIDI	Proyectos I+D+i. Programa Marco UE. Programa Horizonte 2020.	Trabajos realizados relacionados con la innovación y el desarrollo. Proyectos generados en concordancia con el proceso innovativo con otras organizaciones o de forma independiente.
CEINFRAESTRUCTURA	Infraestructuras y material.	Mantenimiento de las instalaciones. Inversión en instalaciones e infraestructuras.
CEEQUIPOPOLICIAL	Equipamiento policial. Dotación tecnologías de producción.	Productos y herramientas adecuadas a las necesidades particulares de la Institución. Conjunto de equipos tecnológicos necesarios para el cumplimiento de un servicio.
CEINNGEST	Innovación de gestión. Innovación de modelo de Institución.	Herramientas nuevas y procedimientos compartidos en la Institución que impulsan la innovación. Transformación digital.
CECOMUNICACIONGC	Comunicación interna Relaciones asociaciones. Consejo.	Sistemas informáticos, telecomunicaciones útiles funcionamiento de la Institución. Facilidad y buena actitud en la transmisión de los conocimientos e información para la ejecución de un servicio con las personas adecuadas para ello. Atención al guardia civil.
CEMARCA	Marcas registradas. Imagen de la GC	Marca, logo y emblemas en la Institución. Referencia a los uniformes.
CELICENCIAS	Licencias forenses, subscriptores.	Procesos por el que se comparte una parte de los procesos y conocimientos de la Institución. Convenios con otras administraciones y universidades.
CESECRETO	Protección de datos.	Todos los considerados por la Institución como tales. Protección de datos (ciudadanos).
CEPATENTES	Información patentes.	Base de datos registren cantidad y uso de patentes empleadas por la Institución.
CETECNOEXT	Conocimiento actividad tecnológica competencia.	Bases de datos e información disponible sobre los avances en I+D de los competidores.
CETECNONEW	Información sobre líneas investigación y tecnología emergente.	Bases de datos de información sobre tecnología emergente que afecte a la Institución. Conocimiento posibles asociaciones con empresas para I+D.
CETECLIC	Localización tecnología sobre la que buscar licencias	Fuentes de datos sobre tecnologías útiles para ser desarrolladas en la Institución.
CEFLEXIBILIDAD	Flexibilidad y adaptabilidad.	Comportamiento favorable hacia el cambio por las situaciones derivadas del servicio o de la Institución.
CETALENTOS.	Antigüedad y fidelización de los guardias civiles.	Permanencia de los empleados basada en políticas de retención y atracción de guardias civiles que aportan valor a la Institución. Situaciones.

ELEMENTOS DIMENSIÓN CAPITAL RELACIONAL

Códigos	Unidad Muestral	Definición
CRCIU	Base ciudadanos.	Ciudadanos en general.
CRLEALCIU	Lealtad ciudadanos.	Grado de fidelidad que procesan los ciudadanos a la Institución. Primera opción en seguridad.
CRSATISFACCION	Satisfacción ciudadanos. Seguridad pública.	Grado de eficacia que el ciudadano percibe en la cumplimentación de un servicio y en general con la Institución. Felicitaciones atención al ciudadano.
CRQUEJAS	Quejas, reclamaciones y sugerencias ciudadanos.	Quejas recibidas por la prestación de un servicio y sugerencias. Atención a la ciudadanía. Oficina de Información y Atención al Ciudadano(OIAC). Puntos de Atención Especializada (PAEs).
CRPROTCIU	Procesos relación ciudadanos. Protocolos ciudadanos.	Protocolos de actuación y comportamiento con los ciudadanos. Turismo seguro. Trata de seres humanos (TSH). Mayores seguros. VdG. Menores. Víctimas de terrorismo.
CRESTADO	Relaciones Estado y UE. Accionistas e inversiones institucionales.	Grado de inversiones; recursos disponibles; presupuestos.
CRIADMINISTRACION	Relaciones Institución mercado. Relaciones con otros grupos de interés Administración.	Relaciones con otros grupos de interés de la Institución. Administración general ACCEDA; Firma digital. Partidos políticos. Firma convenios administraciones.
CRCAPITALEXTERIOR	Relaciones participación empresarial.	Capital de la Institución en otras entidades.
CRALIANZAS	Base aliados.	Alianzas con otras instituciones dentro de su área de seguridad. Relacionados con la creación de conocimiento, y su transferencia impulsando la innovación.
CRALIANZASESTABLES	Solidez alianzas. Servicios conjuntos. Estabilidad alianzas y formalización.	Formas establecidas de cooperación con policías misma área de seguridad. Innovación internacional. Nuevas formas en otros países que contribuyan al desarrollo o diversificación de la Institución o sus competencias. Misiones encomendadas por el Ministerio de Defensa.
CRALIANZASBENEFICIO	Beneficio alianzas. Resultados obtenidos alianzas.	Generación de beneficios de las alianzas establecidas. Ayuntamientos Seguridad Ciudadana y Seguridad Vial. Protección civil.
CRCONCOMPETENCIA	Conocimiento competidores.	Conocimiento otras policías en la compartición de las competencias de seguridad.
CRPRIVADA	Relaciones seguridad privada.	Grado beneficios obtenido relaciones con otros grupos de interés. Seguridad privada.
CRCERTICAL	Certificaciones y sistemas calidad.	Certificados de calidad otorgados a la Institución. Premios (SEPRONA); Igualdad.
CRREDES	Portal guardia civil exterior. Información divulgada redes.	Canales de comunicación en la Institución basado en la tecnología. Notas de prensa e información comparte Institución en Redes Sociales. Información pública.
CRADMINISTRACION	Colaboración Adm. Públicas. Cooperación para el desarrollo.	Cooperación con otras administraciones nacionales e internacionales de la Institución. Ministerios. Compras públicas innovadoras firma de Convenios con otras administraciones.
CRMEDIOS	Relaciones medios comunicación convencionales.	Exposición de la institución medios de comunicación. TVE; radio; periódicos. Medios más convencionales.
CRDEFENSAMBIENTE	Relaciones instituciones defensa medioambiental.	Grado de efectividad con otros grupos dedicados a la defensa del medioambiente.
CRVERDE	Códigos y certificaciones medio ambientales.	Procedimientos y protocolos establecidos interiorizados por la Institución en la defensa del medioambiente.
CRMERCADO	Relaciones instituciones mercado trabajo.	Relaciones institución con el mercado laboral. Contribución al tejido empresarial Oferta empleo público (OEP).
CRCODIGOCON	Código de conducta.	Nuestro código es normativo. Normas explícitas establecidas de comportamiento recogidas en el Reglamento. Código Penal Militar.
CRACSOCIAL	Acción social al ciudadano. Preocupaciones sociales	Espíritu Benemérito. Comportamiento adecuado y correcto del personal especialmente con los ciudadanos en el desempeño del servicio. Responsabilidad con la sociedad, desarrollo económico, solidaridad e integración social.
CRBUENGOBIERNO	Dirigidos a los ciudadanos. Buen gobierno.	Procesos dirigidos a la catalogación de los ciudadanos, sus riesgos y necesidades. Código buen gobierno de la AGE. Difusión de buenas prácticas. Transparencia, responsabilidad y eficacia con todos los grupos de interés. Compromiso adquirido voluntario por la Institución como forma de rendir cuentas a la sociedad a la que sirve.

Annex II

Examples of calculation of an index of an element, belonging to each category.

Categoría Capital Humano

Elemento: *CHEducación*.

$$I \text{ CHEducación} = 1/14 \sum_{i=1}^{14} j = I \text{ CHEducación cuanti} + I \text{ CHEducación cualit} + I \text{ CHEducación gráfico}$$

+

Categoría Capital Estructural

Elemento: *CERutinas*.

$$I \text{ CERutinas} = 1/25 \sum_{i=1}^{25} j = I \text{ CERutinas cuanti} + I \text{ CERutinas cualit} + I \text{ CERutinas gráfico}$$

Categoría Capital Relacional

Elemento: *CRLealcu*.

$$I \text{ CRLealcu} = 1/23 \sum_{i=1}^{23} j = I \text{ CRLealcu cuanti} + I \text{ CRLealcu cualit} + I \text{ CRLealcu gráfico}$$

Annex III
Phases developed in the content analysis

