

## A META-ANALYSIS OF 20 YEARS OF STUDIES ON INTELLECTUAL CAPITAL (1997-2017)

**Driss Tsouli**

PhD student in intellectual capital, National school of management Tangier, MOROCCO

&

**Bouchra Elabbadi**

Research professor, National school of management Tangier, MOROCCO

### ABSTRACT

Leif Edvinsson introduced the intellectual capital in his 1997 Long Range Planning journal article. 2017 marks 20 years since that article. This anniversary had motivated us to review the state of research on intellectual capital, to highlight a number of research questions pertaining to country, institutional and individual productivity, publication frequency, and favorite inquiry methods were proposed. To this end, we reviewed 372 articles published in business, management and accounting journals in the period 1997-2011. The findings of this literature review are presented in three parts. First, the reviewed articles are categorized by topics, research settings, and research method. Second, the contributions of research to the field and the lessons learned from these studies are discussed. Third, knowledge gaps in existing intellectual capital research are identified, leading to consideration of several ideas for future research.

**Keywords:** Intellectual capital, accounting business and management, literature review.