

**ON THE RELATIONSHIPS BETWEEN MANAGEMENT CONTROL
SYSTEMS, INTELLECTUAL CAPITAL AND KNOWLEDGE
MANAGEMENT: AN INTEGRATIVE MODEL**

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Abstract

Knowledge management (KM) and intellectual capital (IC) have been considered as relevant issues to academia and business. The literature suggests that there is a research gap that needs to be better understood deriving from the difficulties encountered by researchers and companies in managing, measuring and controlling the intangible assets that are formative elements of IC. The research described in this paper aimed to propose a theoretical-conceptual model to support the control of IC and KM. For this purpose, the design of the management control system (MCS) was discussed and previous studies that supported the proposition of the model were analyzed. The results of the analysis expand the knowledge of the subject and help to fill that research gap, showing that: (1) an adequate design of the MCS can contribute to the externalizing of part of the tacit knowledge, transforming it into explicit knowledge through acculturation of the members of the company; (2) the organizational culture helps to systematize and disseminate knowledge in the company; (3) the cultural control can help to integrate the knowledge, manage it and turn it into IC; and (4) the MCS can collaborate in the individual knowledge socialization process and in the collective knowledge institutionalization aiming to create value for companies.

Keywords: Competitive Strategy, Management Control Systems, Knowledge Management, Intellectual Capital, Organizational Culture.