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Two Decades of Intellectual Capital Research: Trends, Knowledge Structure, and Future Research Directions

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Abstract

Purpose: This study examines publication trends, author productivity and citation impact, and the thematic structure of intellectual capital (IC) research, providing an updated mapping of the field and directions for future research.
Methodology: A quantitative bibliometric analysis was conducted on 3,010 English-language journal articles indexed in Scopus from 2003 to 2026. Descriptive publication and citation indicators were combined with keyword co-occurrence analysis using VOS-viewer through network, overlay, and density visualizations. Observations for 2026 represent partial-year data.
Finding: Publication output increased from 35 articles in 2003 to a peak of 227 in 2024, with annual fluctuations. Bontis and Dumay led in productivity and total citations, while Kianto and Guthrie recorded higher average citations per document among the authors examined. The keyword network comprised 996 items across 22 clusters, positioning IC centrally alongside knowledge management and human capital. Related themes included disclosure, corporate governance, organizational performance, innovation, and sustainability. Dynamic capability, environmental performance, and corporate innovation exhibited relatively more recent average publication years. These patterns indicate thematic associations rather than causal relationships.
Novelty: The study integrates publication and author indicators with complementary thematic visualizations to provide an updated account of IC research. It identifies research opportunities connecting IC disclosure and management with innovation, sustainability, and, contextually, Sharia governance and maqasid-based performance. Coverage remains limited by the database and search restrictions. Future studies should combine broader bibliometric coverage with qualitative synthesis and longitudinal empirical analysis to examine the mechanisms underlying these relationships.

Keywords: intellectual capital, bibliometric analysis, disclosure

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Introduction

Intellectual capital (IC) has become a pivotal concept in management and accounting literature over the past few decades (Alipour, 2012). As economies transition to knowledge-based paradigms, IC is increasingly recognized as a strategic asset that influences corporate value and provides a competitive edge (Zéghal & Maaloul, 2010; Zerr & Aaqoulah, 2021). Comprising human, structural, and relational capital, IC plays a crucial role in fostering innovation, driving economic growth, and creating value, especially in today's globalized, digital economy (Abidin et al., 2009; Chang & Chen, 2012; Youndt et al., 2004).

The concept of IC has evolved rapidly, driven by heightened corporate recognition of the strategic importance of knowledge and innovation for competitive advantage. Previous research underscores that effective IC management enhances organizational performance through product innovation, improved operational efficiency, and optimized stakeholder relationships (Dalkir et al., 2007; Riahi-Belkaoui, 2003). However, the rapid evolution of IC has introduced several challenges, particularly in its measurement, management, and reporting. Academic debates continue over the standardization of IC

definitions, suitable measurement techniques, and the true impact of IC on organizational performance across different industries (Chen et al., 2005; Lim & Dallimore, 2004).

In particular, challenges in measuring and reporting IC have prompted continuous academic and practical exploration of innovative methods capable of effectively capturing the dynamics of IC. However, substantial inconsistencies remain in definitions and evaluation methods of IC within both academic literature and business practice (Soheily et al., 2014). This scenario underscores the necessity for systematic bibliometric analyses to comprehensively map the development of IC literature and identify collaborative networks among researchers (Al-Khoury et al., 2022; Paunović et al., 2024).

The literature on Intellectual Capital (IC) has been synthesized by several seminal review papers and structured literature reviews over the past decade (e.g., Bellucci et al., 2021; Dumay & Garanina, 2013; Guthrie et al., 2012; Inkinen, 2015; Pedro et al., 2018). While these foundational reviews provided invaluable frameworks regarding IC measurement, reporting taxonomies, and empirical performance links, they predominantly focused on earlier stages of IC development, qualitative content coding, or specific empirical sub-domains. A comparative overview of major existing IC review studies is summarized in Table 1.

Table 1. Comparison of Major Existing IC Review Studies with This Study

Study/ Author(s)	Database Used	Period Covered	Sample Size	Analytical Technique/ Method	Core Focus/Major Findings	Incremental Contribution (What This Study Adds)
Guthrie et al. (2012)	Emerald (JIC)	2000–2010	352 articles	Structured Literature Review (SLR) & Content Analysis	Mapped 10 years of JIC publications; identified the transition from 1st/2nd stages to the 3rd stage of IC research.	Restricted to a single journal (JIC) up to 2010. Our study expands across multi-journal Scopus indexing up to 2024 using quantitative science mapping.
Dumay & Garanina (2013)	Scopus & Major Accounting Journals	2000–2012	~200 articles	Critical Literature Review & Conceptual Analysis	Critiqued ostensive IC frameworks; advocated for a performative, practice-based 3rd stage IC research agenda.	Qualitative critical review of early 2010s. Our study complements this with objective, quantitative network visualizations of recent 2017–2024 developments.
Inkinen (2015)	WoS, Scopus, EBSCO	1998–2014	54 empirical articles	Systematic Literature Review (SLR)	Examined empirical linkages between IC dimensions (human, structural, relational) and firm performance.	Limited to 54 empirical papers on firm performance. Our study encompasses a broader scope (591 articles) covering disclosure, sustainability, and dynamic networks.
Pedro et al. (2018)	WoS/ Scopus	1997–2016	104 articles	SLR & Qualitative Content Analysis	Synthesized IC literature across organizational types and mapped performance outcome frameworks.	Captures literature only up to 2016. Our study incorporates the major post-2017 publication surge and emerging themes like green IC.
Bellucci et al. (2021)	Scopus	1990s–2020	1,021 articles	Structured Literature Review (SLR)	Examined taxonomies of IC measurement, reporting, and integrated reporting trends.	Primarily focused on accounting reporting and disclosure practices. Our study integrates strategic, performance-mediating, and collaboration network dynamics.
This Study	Scopus	2003–2026	3,010 articles	Quantitative Bibliometric Analysis & Science Mapping (VOSviewer)	Maps thematic clusters, co-citations, bibliographic coupling, and author collaboration networks over two decades.	Provides a contemporary update covering the 2017–2024 publication boom, uncovering new thematic clusters (mediating/moderating roles, green IC, digital IC) and open-access knowledge structures.

Note: SLR = Systematic Literature Review; JIC = Journal of Intellectual Capital; IC = Intellectual Capital; WoS = Web of Science.

As shown in Table 1, existing reviews either covered periods prior to 2018 or focused on restricted sample sizes and qualitative syntheses. In contrast, this study offers three precise incremental contributions to the IC literature. First, it captures the unprecedented exponential growth surge in IC research between 2017 and 2024—a dynamic period characterized by rapid digital transformation and corporate sustainability demands. Second, by employing advanced quantitative science-mapping techniques (co-occurrence, co-citation, bibliographic coupling, and co-authorship networks via VOSviewer), this study objectively maps the structural topology and thematic evolution of 591 Scopus-indexed open-access publications. Third, it uncovers emerging, underdeveloped frontiers, specifically highlighting the shift toward mediating/moderating mechanisms, green IC, and integrated intellectual capital disclosure.

To address these literature gaps and provide precise analytical clarity, this study addresses four core research questions:

- RQ1: How has IC research evolved in volume and citation impact over time (2003–2026), particularly surrounding the post-2017 surge?
- RQ2: Who are the most influential scholars, institutions, and countries shaping the global intellectual footprint of IC research?
- RQ3: What are the major intellectual and thematic clusters in IC research, and how have these clusters converged over time?
- RQ4: What emerging themes (e.g., green IC, mediating/moderating roles, integrated disclosure) are shaping the future agenda of IC research?

By addressing these questions, this study provides a comprehensive quantitative mapping of IC literature, offering a structured roadmap for academics, managers, and policymakers navigating future research directions in knowledge management and strategic accounting.

Method

This study analyzes research trends related to intellectual capital using bibliometric methods, which are effective for exploring and analyzing the development of scientific knowledge through published literature (Moed, 2005). Quantitative bibliometric research combines descriptive analysis of publications and citations with co-occurrence mapping of keywords to examine research on intellectual capital. This analysis covers publication trends, author productivity and citation impact, thematic relationships, and the relative temporal distribution of research topics. Scopus serves as the bibliographic data source, while VOS-viewer is used to construct and visualize keyword networks. The scope of the analysis includes publication and author indicators as well as network visualizations, overlays, and density plots presented in the Results section.

The search used the term “intellectual capital” and covered publication years from 2003 to 2026. The reported field filters included Business, Management, and Accounting; Social Sciences; and Economics, Econometrics, and Finance. The dataset is limited to English-language journal articles at the final publication stage, thus excluding books, conference proceedings, and other document types. Bibliographic information relevant to the analysis includes publication year, author names, citation metrics, and keyword information. Since data collection ended before the end of 2026, observations for that year are treated as partial-year data.

Descriptive analysis summarizes the number of publications per year and the reported citation counts for the dataset. Changes in annual publication output are expressed as percentage changes relative to a base year. Citation counts are examined alongside publication output as an indicator of citation attention, without equating them to research quality. Author productivity is evaluated using the number of documents associated with each author, while citation impact is described using the total number of citations and the average citations per document. This latter indicator is calculated by dividing the number of citations reported for an author by the number of relevant documents. The number of documents per author is not summed up to estimate the number of unique articles, as co-authored publications may be counted toward more than one author.

In this study, co-occurrence analysis was used to identify dominant research themes by analyzing the frequency of keyword pairs in the literature (Callon et al., 1991). Keyword co-occurrence analysis examines the relationships among keywords that appear together in the analyzed literature. In the VOS-

viewer map export, the "Label" field identifies each item, the "Occurrences" weight records its frequency, the "Links" weight records the number of other items connected to it, and "Total Link Strength" represents the total strength of its connections across the network. Cluster identifiers indicate groups of related items generated by the network analysis. To summarize the most frequently occurring keywords, items are sorted by "Occurrences." This reporting subset does not alter the size or structure of the clusters from the complete network.

Three complementary VOS-viewer visualizations support the interpretation of the keyword network. Network visualization is used to analyze prominent items, thematic groupings, and relationships between keywords; node size represents the weight of the selected item, while cluster colors distinguish between these groups. The overlay visualization uses the average publication year to compare the relative temporal positions of topics, with earlier and more recent average years distinguished by the displayed color scale. Density visualizations are used to analyze the local concentration of items, considering the number and weight of neighboring items. Proximity within the network and co-occurrence are interpreted as thematic associations, not causal relationships, while the average publication year is interpreted as an indicator of relative timing, not direct evidence of topic growth. The discussion on Islamic accounting is developed as a contextual interpretation of these patterns, rather than as a separate bibliometric analysis of Islamic accounting publications. This interpretation is limited by the scope of Scopus, search constraints, the citation observation window, and the incomplete coverage for the year 2026.

Results

Publication Trend

Research related to intellectual capital has been widely studied since 2003, so this study will analyze bibliometrically related to intellectual capital research up to the current year. This study will take data from Scopus with the keywords Intellectual capital; subject area limited to management and accounting, social sciences, and economics, econometrics and finance from 2003-2026; article document type limited to article; language English, publication stage final; and source type of journal. Based on the search results, 3,010 articles from various journal types and Scopus rankings were displayed. Table 2 shows the publication trends from 2003-2026.

Table 2. Publication Trends

No.	Year	Publications	Citations
1	2003	35	128
2	2004	78	235
3	2005	62	417
4	2006	53	480
5	2007	85	939
6	2008	77	1,060
7	2009	102	1,351
8	2010	77	1,821
9	2011	105	1,927
10	2012	89	2,162
11	2013	122	2,810
12	2014	113	3,151
13	2015	139	3,653
14	2016	137	3,745
15	2017	142	4,871
16	2018	140	5,346
17	2019	171	6,314
18	2020	182	8,092
19	2021	162	8,747
20	2022	187	10,275
21	2023	209	10,979
22	2024	227	12,357
23	2025	188	12,546
24	2026	128	9,183

Source: author work

Based on table 2, it shows that the trend of publications of articles related to intellectual capital has increased from year to year. This can be concluded that research related to intellectual capital continues to grow and there are more researchers conducting this research. This shows that effective IC management can improve organizational performance through product innovation, increase operational efficiency, and optimize relationships with stakeholders (Dalkir et al., 2007; Riahi-Belkaoui, 2003); Riahi-Belkaoui, 2003).

The trend in intellectual capital research publications from 2003 to 2026 shows a long-term increase accompanied by annual fluctuations. The number of publications rose from 35 articles in 2003 to 227 articles in 2024, representing an increase of approximately 548.6%. The year 2024 marked the peak of publication productivity during the observation period. This increase indicates a growing volume of literature on intellectual capital in the dataset analyzed, although the growth was not consistent from year to year. In 2025, the number of publications decreased to 188 articles, a 17.2% decline compared to the previous year. Meanwhile, the number of publications in 2026 was recorded at 128 articles, but this figure cannot yet be directly compared to a full year because data collection was completed before the year ended.

In line with the long-term increase in publications, the number of citations presented in the table rose from 128 in 2003 to 12,546 in 2025. Although the number of publications declined in 2025, citations continued to rise compared to the 12,357 citations in 2024. This divergent trend indicates that publication productivity and citation attention do not always move in the same direction. The 9,183 citations recorded in 2026 should be interpreted with the understanding that the observation period is not yet complete. Overall, the data show an increase in the volume of publications and citation attention to intellectual capital studies, but this is not yet sufficient to conclude that there has been an improvement in research quality or empirical benefits of intellectual capital for organizations.

Documents by Author and Citations

Based on the data collected from Scopus from 2003-2026, Research publications on intellectual capital involve a few authors with relatively high productivity in this field of study. Table 3 shows the number of documents from 2003-2024.

Table 3. Documents by Author and Citations

No.	Author	Number of Documents	Citations
1	Bontis, N.	49	4.849
2	Dumay, J.	31	3.072
3	Kweh, Q.L.	20	695
4	Roos, G.	19	817
5	Kianto, A.	18	2.473
6	Xu, J.	17	1.207
7	Abeysekera, I.	15	1.235
8	Guthrie, J.	15	1.957
9	Lönnqvist, A.	15	433
10	Lu, W. M.	14	563

Source: Scopus 2003-2026

Based on Table 3, Bontis, N. is the author with the highest productivity and number of citations in the intellectual capital research dataset, with 49 publications and 4,849 citations. Dumay, J. ranks second with 31 publications and 3,072 citations. These findings indicate that both authors have made notable contributions, both in terms of the number of publications and the acceptance of their scientific works as evidenced by citations. Meanwhile, the other eight authors produced between 14 and 20 documents, with the number of citations ranging from 433 to 2,473.

A comparison of the number of publications and citations shows that publication productivity is not always accompanied by a higher number of citations. Kianto, A., with 18 publications, received 2,473 citations, surpassing Kweh, Q.L. and Roos, G., who produced 20 and 19 publications, respectively, with 695 and 817 citations. A similar discrepancy is observed among Guthrie, J., Abeysekera, I., and Lönnqvist, A., who each have 15 publications but received 1,957, 1,235, and 433

citations, respectively. This variation demonstrates that publications with the same number of papers can have different levels of acceptance within the academic literature.

In terms of the average number of citations per paper, Kianto, A. recorded the highest value compared to the other authors, at approximately 137.39 citations, followed by Guthrie, J. with 130.47 citations. These figures surpass those of Dumay, J., and Bontis, N., who received approximately 99.10 and 98.96 citations per document, respectively. Thus, Bontis and Dumay stand out in terms of productivity and total citations, while Kianto and Guthrie demonstrate higher citation rates per document.

Network Visualization Analysis

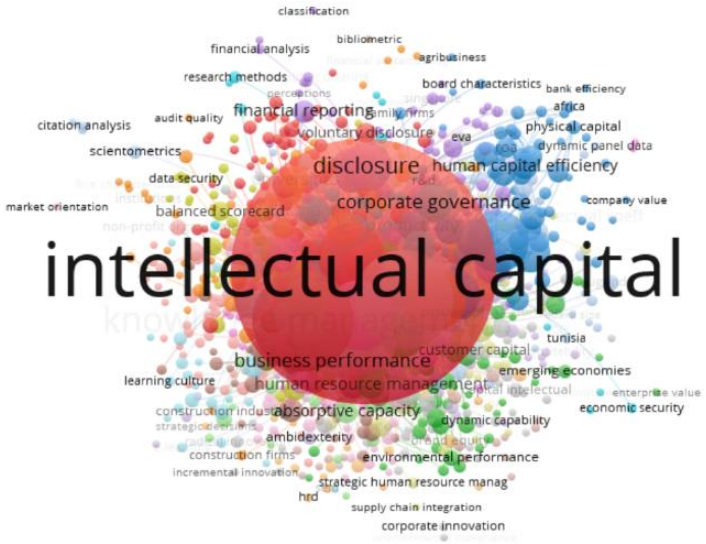


Figure 1. Network visualization using VOSviewer

The results of the VOSviewer network visualization show that intellectual capital is the most visually dominant theme, as indicated by the large size of its nodes and its central position in the network. The terms surrounding it reveal the scope of the research, which encompasses corporate disclosure and governance (disclosure, corporate governance, and financial reporting), resource efficiency and financial performance (human capital efficiency, ROA, and bank efficiency), as well as knowledge management and organizational performance (knowledge management, human resource management, and business performance). The presence of absorptive capacity, dynamic capability, corporate innovation, and environmental performance further highlights the thematic link between intellectual capital and organizational capabilities, innovation, and sustainability. This structure illustrates the diversity of perspectives in intellectual capital literature but does not indicate causal relationships or the evolution of themes over time.

In the context of Islamic accounting, these findings provide a foundation for further research linking intellectual capital disclosure to Sharia governance and the oversight of the Sharia Supervisory Board, as well as resource efficiency to performance based on Sharia maqashid. The connection to innovation and sustainability also opens avenues for research on intellectual capital management in Islamic financial institutions.

Overlay Visualization Analysis

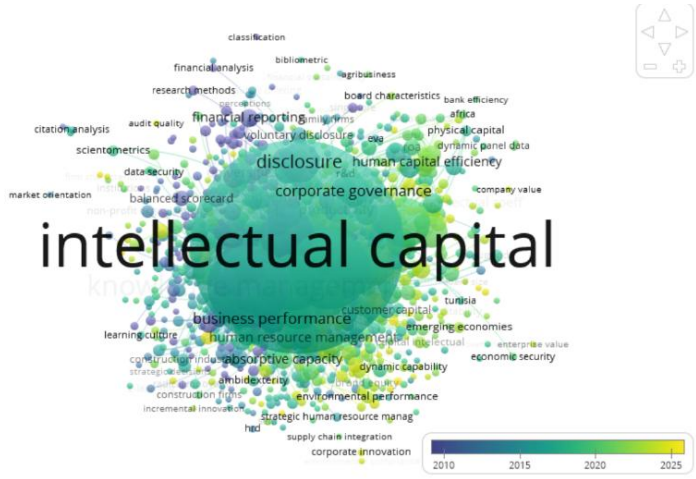


Figure 2. Overlay Visualization using VOSviewer

The results of the VOSviewer overlay visualization show variations in the average year of publication across themes, with blue purple representing relatively earlier publications and green, yellow indicating relatively more recent publications. Intellectual capital is the most visually dominant theme and is situated near the themes of disclosure, governance, knowledge management, and organizational performance. The terms "financial reporting" and "balanced scorecard" tend to represent earlier literature, while "human capital efficiency," "physical capital," and "ROA" fall in the middle of the temporal scale. Meanwhile, "dynamic capability," "environmental performance," and "corporate innovation" show a more recent average publication year, indicating a connection between the latest intellectual capital literature and organizational capabilities, sustainability, and innovation. In the context of Islamic accounting, this pattern provides a direction for the development of intellectual capital studies related to Sharia governance, sustainability disclosure, financial service innovation, and performance based on Sharia maqashid.

Density Visualization Analysis

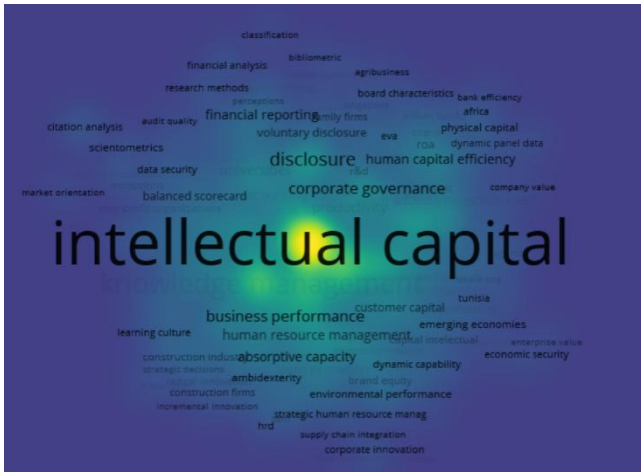


Figure 3. Density Visualization using VOSviewer

The VOSviewer density visualization results show that the highest thematic concentration is in intellectual capital, marked by a bright yellow area that gradually transitions to green and blue around it. Themes surrounding the center include knowledge management, business performance, disclosure, governance, financial reporting, and human resource efficiency. This distribution illustrates the scope of intellectual capital research, which links aspects of accounting, management, and organizational capabilities. Meanwhile, corporate innovation, supply chain integration, environmental performance,

and economic security are in areas with relatively lower density. This pattern depicts the distribution of thematic concentrations without establishing a cause-and-effect relationship. In the context of Islamic accounting, these findings provide a conceptual foundation for developing research on the disclosure of intellectual capital, governance, and the performance of Islamic financial institutions, including their relationship to innovation and sustainability.

Theme Co-occurrence Network

Based on the results of data testing with vosviewer, the closeness of research related to intellectual capital and other themes is shown. The co-occurrence analysis in this study on intellectual capital yielded 996 items divided into 22 clusters. Table 4 presents the 15 keywords with the highest number of occurrences. Occurrences indicate the number of recorded occurrences, while Total Link Strength indicates the cumulative strength of a keyword's connections with other keywords in the network.

Table 4. Keyword Related Publication

Rank	Keywords	Occourances	Total Link Strength
1	Intellectual Capital	2.996	10.677
2	Knowledge Management	435	2.626
3	Human Capital	419	2.221
4	Innovation	207	1.204
5	Intangible Assets	195	852
6	Structural Capital	171	840
7	Relational Capital	167	887
8	Financial Performance	165	696
9	Performance	129	660
10	Social Capital	115	506
11	Disclosure	105	386
12	Firm Performance	96	425
13	Competitive Advantage	87	396
14	Sustainable Development	78	661
15	Sustainability	74	617

Source: author work

Intellectual capital ranked highest with 2,996 occurrences and a Total Link Strength of 10,677 and was linked to 995 other items. These findings position intellectual capital as the central theme in the analyzed network. Knowledge management and human capital follow next, with 435 and 419 occurrences, respectively, and Total Link Strengths of 2,626 and 2,221. This pattern indicates a connection between studies on intellectual capital and the management of knowledge and human resources.

The keywords "innovation," "intangible assets," "structural capital," and "relational capital" reveal a scope of research that encompasses innovation and various forms of intangible resources. The presence of "financial performance" and "firm performance" indicates a thematic connection to corporate performance, while "sustainable development" and "sustainability" demonstrate a link to sustainability issues. These relationships reflect co-occurrence in literature rather than a cause-and-effect relationship.

Conclusions and Future Research

This study maps the development and thematic structure of research on intellectual capital through a bibliometric analysis of 3,010 journal articles indexed in Scopus and published between 2003 and 2026. The findings show a long-term increase in the number of publications, accompanied by annual fluctuations, with the highest number of publications recorded in 2024. A decline in the number of publications in 2025, accompanied by an increase in the number of citations, suggests that publication productivity and citation attention represent distinct dimensions of scholarly activity. An analysis of author performance also revealed differences between productivity and citation impact: Bontis and Dumay led in the number of publications and total citations, while Kianto and Guthrie recorded a higher average number of citations per document among the authors studied. These indicators reflect patterns of academic attention rather than directly determining research quality or practical effectiveness.

An analysis of keyword co-occurrence identified a network consisting of 996 items distributed across 22 clusters. Intellectual capital occupies a central position, with strong connections to knowledge management and human capital. This network also links intellectual capital research to disclosure, corporate governance, organizational performance, innovation, and sustainability. The overlay visualization shows a relatively more recent average publication year for dynamic capabilities, environmental performance, and corporate innovation, while the density visualization reveals uneven thematic concentrations across the network. Overall, these findings portray intellectual capital as a field that links accounting and reporting issues with knowledge management, organizational capabilities, and sustainability. However, keyword associations and temporal proximity do not prove a causal relationship or indicate the growth of individual themes.

This study provides an up-to-date descriptive overview of intellectual capital research by integrating publication and author indicators with network visualizations, overlays, and density visualizations. This integrated perspective provides a foundation for selecting research questions that link established themes with underrepresented topics. For Islamic accounting, these findings point to opportunities to investigate the disclosure of intellectual capital related to Sharia governance, resource management, and performance evaluated through maqasid al-Sharia. These opportunities constitute a contextual research agenda derived from the broader intellectual capital literature; this analysis does not independently establish the characteristics or developments of Islamic accounting research.

Several limitations should be noted when interpreting these conclusions. The exclusive use of Scopus, along with restrictions on language, fields of study, document types, and publication stages, limits the scope of the literature. Citation indicators are sensitive to publication age and the observation window, while the incomplete coverage for the year 2026 precludes direct comparisons with year-round observations. Keyword networks are also influenced by terminology and analytical settings. Furthermore, bibliometric mapping cannot determine the theoretical adequacy, methodological rigor, or empirical consistency of the underlying studies without examining their substantive content.

Future research should expand the scope of the database, update the analysis using complete annual observations, and assess the robustness of thematic patterns under alternative keyword harmonization procedures and network thresholds. Combining bibliometric mapping with systematic literature reviews and qualitative content analysis will help elucidate how intellectual capital is conceptualized, measured, and reported across various organizational contexts. Longitudinal empirical studies can examine the mechanisms linking human, structural, and relational capital to innovation, sustainability, and organizational performance, including potential mediating and moderating effects. In Islamic financial institutions, comparative and mixed-methods studies can investigate how Sharia governance shapes the disclosure of intellectual capital and whether measures of intellectual capital capture contributions to outcomes based on maqasid. Such research will link the thematic relationships identified here with evidence regarding organizational practices and outcomes.

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