

Intellectual capital in social enterprises

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Abstract: The present paper aims at identifying certain managerial patterns which can be observed in many social enterprises and which might indirectly foster the creation and development of organizational intellectual capital. The analysis relies on the results of both a quantitative and a qualitative study. Within the quantitative research - in form of a questionnaire based survey - we analyze the relationship between "management system" and intellectual capital. The data collected from this survey is analyzed using the statistical software SPSS. In a first phase, we elaborated the theoretical model underpinning the empirical research. Based on bibliographic research we have identified seven dimensions of the management system which may exert a significant influence on the generation and development of intellectual capital. Thus, a model which aims at establishing a relationship between the management's dimensions and the three components of intellectual capital emerged. This model is useful for academia and researchers as well as for practitioners whose aim is to foster the development of intellectual capital using managerial tools. In the next part of the paper, based on the results of the quantitative research which establish a link between management dimensions and intellectual capital development, we analyzed the characteristics of the above management dimensions on the specific case of a successful social enterprise from the field of urban gardening which can be considered a best practice example.

Keywords: organizational learning, organizational performance, practices and tools, human capital value, higher education institutions.

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Introduction

Both the topic of intellectual capital and social entrepreneurship faced an exponential growth in the last decades in terms of academic studies, journals and conferences that emerged within this field as well as their practical, applied importance in organizations and at societal level. Despite the fact that many authors aimed at defining both concepts, it can be stated that no unitary definition accepted by all researchers, practitioners and decision makers was achieved. This fact could be attributed to several facts: on the one hand, this is a sign that the conceptual boundaries have not been reached yet and the two emergent fields are still in a theory building phase. On the other hand, some authors try to act as "trend-setters" and to promote their own approach even if the conceptual differences between their approach and the others are more related to the form of expression rather than to contents.

The present paper aims at bridging the two concepts by researching the peculiarities of intellectual capital in social enterprises from Romania and highlighting the managerial elements which influence the emergence and development of intellectual capital. Social enterprises are mainly based on communities of practice, which consist of different persons who share a passion or an interest for a specific field (Wenger and Snyder, 2000). Communities of practice trigger the development of social capital, which represents mainly active networks of people, a series of relations between organization's members (Cohen and Prusak, 2001). Therefore, there can be established a bidirectional relation: social enterprises foster the development of communities of practices, social capital and intellectual capital and in turn the existence of developed intellectual capital stimulates the development of social enterprises.

In the present paper both managerial dimensions and intellectual capital are conceptualized in form of a theoretical model. A quantitative survey-based analysis is conducted and the collected data is analyzed using various statistical and econometric techniques. We tested to what extent each of the seven selected managerial dimensions positively influence the development of intellectual capital. Before presenting the empirical results, the concepts of intellectual capital respectively of social enterprises are briefly depicted from a theoretical point of view and the research methodology is presented. In the last part of the paper a best practice model of a social enterprise from Berlin, Germany is analyzed and there is emphasized how very modern management approaches, which according to the quantitative model influence significantly the development of intellectual capital and subsequently the organizational competitiveness and sustainability, are successfully applied in this organization.

Thus the present paper integrates qualitative and quantitative research methods in their attempt of decoding the sources of intellectual capital generation in social enterprises. It is also one of the first papers which analyses the development of intellectual capital in social enterprises in Romania.

Intellectual capital - a brief conceptual description

The transition from the industrial society to the information based society and then to the knowledge based society was anticipated already from the 1990's by Peter Drucker who stated that the new emerging world would rely on different economic and social structures and its primary resource would be represented by knowledge (Drucker, 1999). Knowledge in different forms, tacit or explicit, individual or organisational, represents the essence of intellectual capital.

Some statistics prove the increasing importance of knowledge, respectively of intellectual capital. In the developed countries since 2006 more than 50% of the GDP came from knowledge based industries (such as software, pharmaceutical industry, IT, education etc.). In the USA more than 80% of the GDP comes from these industries and within manufacturing industries activities based on intellectual work such as research and development, design, technological innovation lead to the biggest added value (Dess et al., 2006).

The concept of intellectual capital cannot be subscribed to a single research field. Despite many attempts of defining it, it is still considered a fuzzy concept. Marr (2005) suggests that the concept of intellectual capital can be traced back to 1836, when it was used for the first time by the economist Nassau William. Isaac-Maniu (2010) states that the American economist John Kenneth Galbraith used the term of intellectual capital for the first time approximately 40 years ago. Galbraith argues that this concept represents more than knowledge or pure intellect, it represents action, conversion of knowledge into added value. Therefore the dynamic dimension of intellectual capital is underlined.

Despite many attempts to define intellectual capital it is difficult to identify an operational definition. Stewart (1999) defines intellectual capital as intellectual material - knowledge, information, intellectual property - which can be used in order to create wealth. Brătianu (2006) aims at capturing a more pragmatic view on intellectual capital. This is seen as an intellectual potential, consisting in different types of knowledge, which is able to transform during technological and managerial processes into operational, active, added value bringing elements, which are integrated in the material and immaterial final products of a company. It is essential Brătianu's remark regarding the necessity of converting the organizational potential into operational capital, as a sine qua non condition for value creation. The simple possession of a potential capital does not necessary imply its transformation into value.

Bontis (2001) reveals the fact that there are many taxonomies of intellectual capital, but most of them are very similar regarding the underlying dimensions and just denomination or form varies (e.g. structural capital = organizational capital = internal structure). As resulted from the complex analysis conducted by Andriessen (2004) or Roos and Pike (2007) most of the authors regard intellectual capital as an organizational potential structured in three main components: human capital, structural capital and relational capital.

Human capital is essential to an organization as it represents the primary source of innovation; it represents employees' capabilities to offer solution to clients' needs (Agoston and Anagnoste, 2009). Human capital represents everything related to the employees of an organization: their tacit knowledge, their talents, the competencies, experience, attitude etc. Creativity and innovation, also of the employees, are seen as valuable determinants of an enterprise's performance and both as a measure and prerequisite of regional prosperity. In recent years, increased concern has been diverted towards fostering creativity and innovation in the light of achieving sustainable development and urban regeneration in formerly deprived areas (Fanea- Ivanovici, 2013).

Structural capital represents (Edvinsson and Malone, 1997) software, data bases, organizational structure, patents and trademarks and all other capacities which foster employees' productivity, in other words everything that remains at the office when people go home.

Relational capital represents the value of the relations between the organization and its stakeholders: clients, suppliers, creditors, employees, state, civil society, competitors, business environment, NGOs etc. (Agoston, 2009a,

Găucă and Hadad, 2013). Key points of developing and maintaining a good relationship with the stakeholders are trust and reciprocal respect.

Next, the concept of social enterprise will be depicted and possible approaches for the development of intellectual capital will be analyzed.

What is a social enterprise?

The importance of social entrepreneurship has been constantly increasing since Muhammad Yunus was awarded the 2006 Nobel Peace Prize for the microcredit theory. Another reason for the exponential development of this field could be represented by a potential paradigm change, especially in modern societies: the global crisis which started 2008 was considered by some authors also a moral one (Agoston, 2009b). Most of the companies focused so far rather on profit maximization than on real wealth creation in society and sustainable human and socio-economic development. The underlying principles of classical entrepreneurship marginalized in the last period of time the idea of social mission and creation of other types of added value, different from the financial one. Within the context of rethinking the mission and values of entrepreneurs the field of social entrepreneurship gained momentum (Defourny and Nyssens, 2010; Mair and Marti, 2006)

The underlying principles and broader ideas of social entrepreneurship take shape within *social enterprises* which represent the core elements, the basic cells, which provide the proper framework in order to transform abstract ideologies and theories through business processes into reality.

Probably the defining characteristic of social enterprises resides in its social mission: the main objective of a social enterprise compared to a classical enterprise consists in the maximization of the social outcome, not of its profit. The fulfillment of the social mission plays an essential, crucial role in social enterprises (Dacin et al., 2011).

In the literature, there have been identified three characteristics that seem to stand out when talking about social entrepreneurship: the necessity of a social character, the obligation of the innovative character and the role of the economic value (Hadad and (Drumea)Găucă, 2014). Specific for social entrepreneurs is the utilization of social innovation: they tackle areas where social issues remained unsolved through classical approaches and they try to overcome these issues using innovative tools, methods and approaches. Thus they create social innovation. Social innovation comes mostly as a response to different failures: system failure, market failure, government failure, voluntary sector failure etc. The social character of an innovation is determined by its capacity of generating social value through social change and its roots in a social need. Social innovation might tackle structural problems (such as pollution, gentrification, poverty, gender discrimination) or specific problems (such as Roma discrimination in Romania, access to health and educational system for children from remote areas in Carpathians etc.). In order to foster social innovation the support of various stakeholders is required: NGOs, civil society, public institutions, government, universities, international regulatory bodies, businesses etc. (Păunescu, 2014).

Although in other European countries social enterprises have a special legal and economic status, in Romania there is no clear cut legislation and framework in this respect. Given this situation, many social initiatives come to light in Romania under the form of NGOs. In the present study NGOs are considered social enterprises and within the next sections we analyze how various dimensions of the management system might influence the development of intellectual capital, which represents the main source of competitive advantage in the knowledge based society.

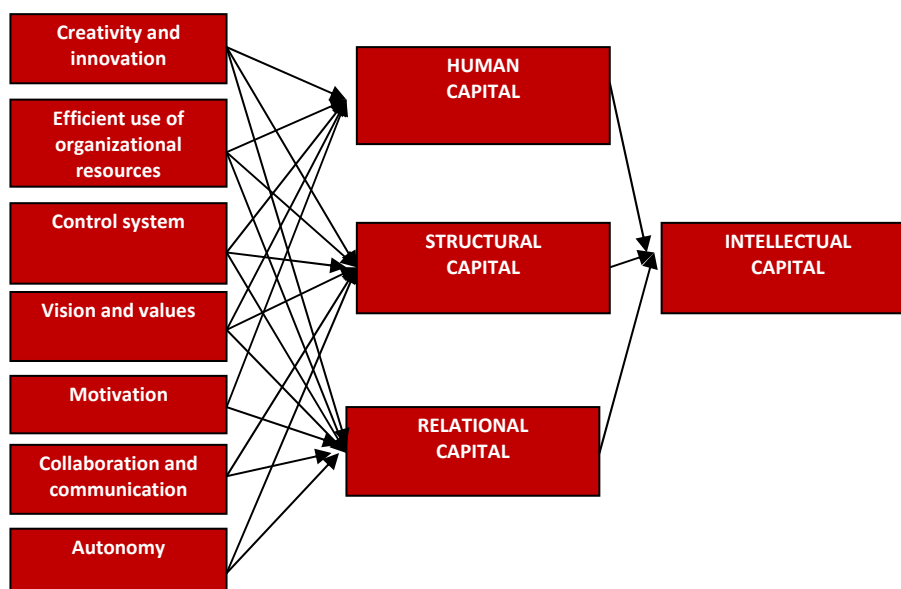
Intellectual capital development through managerial approaches in social enterprises

The present chapter is divided into four main parts: firstly the theoretical model is presented, then the main points related to the research methodology are illustrated and the main research results of the quantitative and qualitative studies are critically analyzed.

Theoretical model

In order to investigate the existent relationship between the management system in an organization and the intellectual capital and to elaborate the theoretical model each of the two elements will be broken down into their underlying dimensions. As presented in Figure 1, the management system will be decomposed into seven dimensions and the intellectual capital into three elements.

Figure 1. Theoretical model



Source: Author's own illustration.

The management dimensions were selected based on the literature which establishes a relationship between them and organizational performances, and subsequently the development of intellectual capital, as a result and premise of achieving good organizational results in the context of new economy. The seven managerial dimensions were preferred to other decompositions of the concept due to the fact that they cover the main functions of a modern managerial system. According to most authors, the second element of the model, the intellectual capital is structured into human, structural and relational capital.

Research methodology

The method used for the quantitative research is the questionnaire based survey, one of the techniques used very often in socio-economic sciences. After measuring the influence exerted by the seven dimensions of management on intellectual capital, a case study on a successful social enterprise from Germany is used in order to exemplify how these dimensions function in Prinzessinnengarten Berlin. The case study is based on document analysis and on an interview conducted with the representatives of this social enterprise. The interview was semi structured, ten questions were asked and it lasted around 1.5 hours.

The questionnaire has 5 main parts, out of which four are relevant for the present research. The first part contains personal identification questions regarding the age, gender, education level, work experience etc. The second part of the questionnaire focuses on organization identification: type of organization, size, type of capital etc. In the third part of the questionnaire there are listed items which evaluate the development of intellectual capital. The fourth part of the questionnaires contains items which evaluate the management system, namely the seven abovementioned dimensions. The questionnaire contains different types of closed-ended questions. The items from the third and fourth part of the questionnaire are evaluated on a Likert scale from 1 to 5 and they measure the agreement level of the respondent with the listed item.

The questionnaire was distributed in electronic form and in paper format among organizations from Bucharest, Romania active in the service sector. 808 valid questionnaires were collected, which represents a response rate of 65.38%. The high response rate can be explained by the fact that the items were formulated in an attractive way, they were clear and non-redundant, the response time was short (approximately 7 minutes), the objectives of the research were explained and the respondents were contacted on a regular basis in order to remind them about the kind request of participating in the study. Data was coded in SPSS 19 and several descriptive statistics and a regression model resulted. The main limitations of the quantitative research refer to the geographical area and to the errors that might occur when introducing the data from the questionnaires collected on paper in the database. The first one can be overcome by extending the research in the future also in other areas and the second one was minimized by encouraging the dissemination of the online questionnaire. The results of the quantitative and qualitative research are presented in the next section of the paper.

Results analysis

Regarding the type of organizations participating in the study, in the following figures there can be observed that most of them are companies, followed by public institutions and NGO's which are considered in our study social enterprises. Regarding the organization's size it can be remarked that most of them (over 40%) are large ones (over 250 employees), followed by small ones (less than 49 employees).

Figure 2. Type of organizations

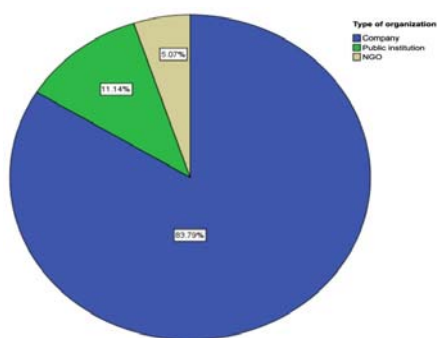
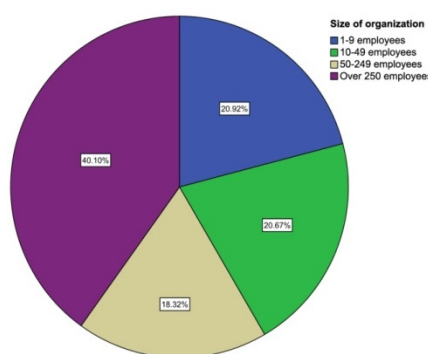


Figure 3. Size of organizations



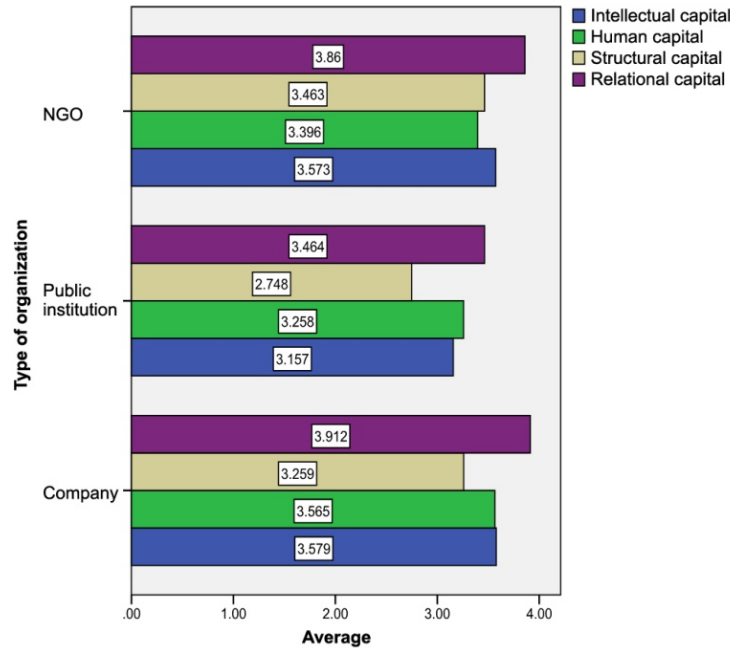
Source: Author's own illustration.

In social sciences we often have to measure abstract phenomena and variables, which are not directly measurable. This situation occurs also in the case of the management system or of intellectual capital. Therefore there were formulated several items which describe each dimension of the management system. In a next stage, in order to see to which variable (management variable) converge the listed items we applied the varimax orthogonal rotation to the items measuring the management system and the factors with a factor load of more than 0.4 were extracted (Stevens, 1992). Factor analysis is a technique of identifying clusters or groups of variables which lead to the same idea or describe the same phenomenon. The result of the test Kaiser-Meyer-Olkin (KMO) offers information about sample size. In our case it is 0.93 which shows that the sample is "superb" (Kaiser, 1974). For Bartlett test Sig. = 0.00 which shows that it is significant and the R matrix differs from the unit matrix and the factor analysis can be applied. Analyzing the results of the factor analysis it is showed that the 26 items lead to the seven dimensions described in the theoretical model.

The following figure presents the level of intellectual capital, respectively the level of human, structural and relational capital in various types of organizations. One can note that intellectual capital has similar values in companies and in social organizations. Its value is significantly lower in public institutions. Critical is also the value of structural capital in public institutions. Human and relational capital feature similar values in companies and NGOs and

structural capital reaches its maximum in NGOs. The high level of structural capital in social enterprises indicates a proper organizational culture and the willingness of employees to share knowledge and integrate it in formal structures and systems.

Figure 4. Intellectual capital in organizations

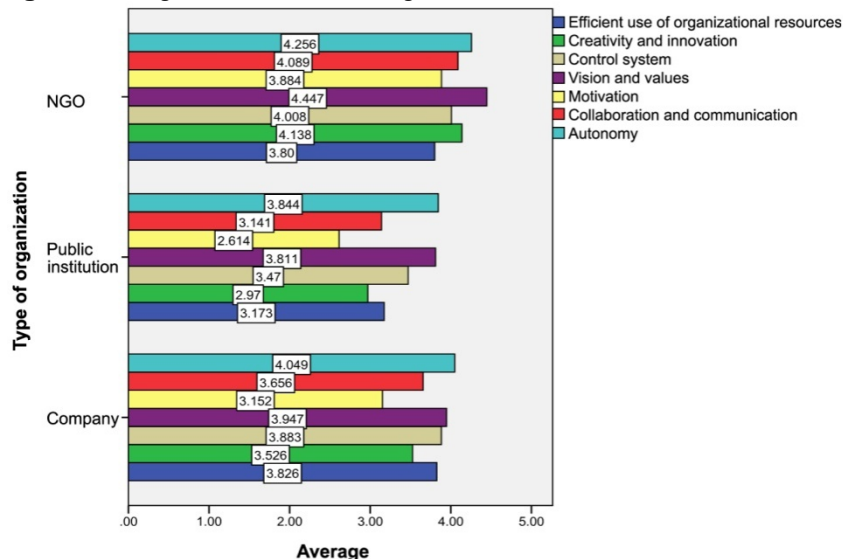


Source: Author's own illustration.

Figure 5 presents the average values of the seven management dimensions for the three types of organizations. One can observe that NGOs have above average values for all seven dimensions. Very good score dimensions like "Vision and values", "Autonomy", "Creativity and innovation". It is predictable that in social enterprises employees share common values and the vision, they are empowered to act autonomously and creativity and innovation are fostered. These dimensions are also related to modern managerial approaches and people management. More classical dimensions such as "Efficient use of organizational resources" and "Control system" do not feature the highest values among the selected dimensions in NGOs.

Both the results regarding intellectual capital level and management system are quite surprising because the general assumption is that social enterprises lack professionalism: they are accused to act chaotic and not strategically and not to be competitive on the market, which should be connected with a low level of intellectual capital, since the latter represents a major source for competitiveness.

Figure 5. Management dimensions in organizations



Source: Author's own illustration.

In order to measure the influence exerted by each of the seven management dimensions on intellectual capital we used a multiple regression model. The following regression equation was written, where CI (intellectual capital) represents the dependent variable, Efficient use of organizational resources (RM), Creativity and innovation (C&I), Control system (CTRL), Vision and values (VIZ&VAL), Motivation (MOTIV), Collaboration and communication (COL&COM), Autonomy (AUTON) the independent variables and $b_0 \rightarrow b_7$ the parameters of the model.

$$CI = b_0 + b_1 RM + b_2 C\&I + b_3 CTRL + b_4 VIZ\&VAL + b_5 MOTIV + b_6 COL\&COM + b_7 AUTON$$

The resulted regression model (Sig.<.005) is presented in the following equation:

$$CI = 3,531 + 0,207 RM + 0,152 C\&I + 0,164 CTRL + 0,141 VIZ\&VAL + 0,119 MOTIV + 0,064 COL\&COM + 0,057 AUTON$$

One can note that for the dimension "Efficient use of organizational resources", parameter b has the value 0.207. This means that when the value of this dimension increases by one unit, the value of intellectual capital increases by 0.207. The same logic applies to the other variables.

R² is 0.49, which is a very good value: this means that the selected variables explain 49% of the variation of the intellectual capital. R² adjusted has a very close value to R², which means that the model could be successfully applied in organizations from other samples.

Therefore the development of intellectual capital is influenced differently by the selected dimensions of management system. The largest influence is exerted by the dimension "Efficient use of organizational resources", followed

by “Creativity and innovation”, “Control system”, “Vision and values” and “Motivation”. The most reduced impact is exerted by the dimensions “Collaboration and communication” and “Autonomy” (model parameters are 0.064 and 0.057). This fact could be explained by our socio-cultural context, where more “traditional” managerial dimensions are highly appreciated. However it is expected that in the future the importance of modern managerial approaches will rise also in our country.

Case study: Prinzessinnengarten Berlin

In the following we will present how the seven managerial dimensions are expressed in the specific case of Prinzessinnengarten, a very successful urban gardening project from Berlin, Germany (www.prinzesinnengarten.net, 2014). Data was collected through document analysis and an interview conducted with the representative of Prinzessinnengarten in July 2014.

As a social enterprise Prinzessinnengarten has the following major social objectives:

- promoting the concept of urban gardening and implicitly promoting ecological education and a healthy, close to nature life style;
- originally it aimed also at rehabilitating an area of Kreuzberg- Moritzplatz (a neighbourhood in Berlin with a mixed population regarding cultural background, education, income etc.) which had been a wasteland for over than half a century and brought no benefits to the community;
- promoting the sustainable development of cities; as most of the people in developed countries already live in urban areas, the city has to comply with the principles of sustainable development: it has to offer a climate-friendly, pleasant place to live from different perspectives - social, cultural, economic etc.
- development of an urban local community by establishing a meeting point which invites people to discussions, knowledge and ideas sharing, cultural exchange etc. These objectives are even more important in a cosmopolite metropolis such as Berlin, where people with very different social and cultural backgrounds cohabit and phenomena like gentrification and social alienation might occur.

The business model of Prinzessinnengarten relies on four main pillars:

- garden cafeteria and restaurant; During summer months a garden cafeteria and a restaurant are open. The ingredients for the food come from their own production or from local bio producers. The activity in the cafeteria and restaurant is supported by many volunteers and the additional financial resources resulted from this activity are used to sustain many other non-profit projects which take place in the garden.
- construction and counseling for the maintenance or development of urban gardens and projects in this field; Prinzessinnengarten offers full counseling services to private persons, organizations or institutions in order to develop their own temporary or permanent gardens and to promote the ideas of urban gardening as a premise for sustainable socio-economic, human, cultural and urban development. Prinzessinnengarten also provides mobile beetroots for the installations of mobile gardens or

exhibitions. On the other hand, Prinzessinengarten militates together with the foundation community “Anstiftung & Ertomis” in favour of establishing a national network for urban gardening. They aim at developing a counseling platform “Neues urbanes Grün” (New urban green) which should foster gardening initiatives and projects, local authorities, urban communities and other players from this area to establish, maintain and develop urban gardening projects, as a place for encounter, learning, promoting a sustainable urban culture close to nature and biodiversity.

- educational projects in kindergarten, schools, universities and workshops, seminars and presentations offered on site and within different conferences, events etc. The representatives of Prinzessinnengarten are contracted by educational institutions to deliver presentations on topics like urban gardening, biodiversity in the city, ecological gardening, healthy food etc. These presentations take place either on site or the experts go to the clients’ site. They could be either theoretical or very practical oriented, in the case of concrete cultivation of vegetable or working days in the garden. Educational projects are open also to the large public: everybody can come and work in the garden during the season and at a scheduled time. Within this education area we could mention also the guided tours in the garden, which are organized on a regularly basis or on request. Within these tours a brief history, various sections of the garden, the underlying principles and various projects which take place in the garden are presented to participants. Thematic tours can be also booked on request.
- development of social and cultural projects within the garden which promote local artists, the development of the local community and a sustainable urban lifestyle. In this respect we could mention some projects in the field of recycling or upcycling (such as reusing days organized on a regular basis by Material-Mafia which offers interesting workshops on the topic “Re-use” where artists and other specialists offer creative ideas of reuse of old materials which can be implemented by participants or bicycle workshops organized by 2wheels4change where participants can repair their old bicycles or can build new ones using recycled parts). A flea market in the garden is organized on a regular basis, which promotes indirectly the principles of sustainable consumption. Other projects such as exhibitions, concerts, artistic projects which foster and promote the values of Prinzessinnengarten are also hosted in the facilities of the garden. Different projects are developed in collaboration with other organizations and foundations either on the site or in different other places or regions of Germany and worldwide. In this respect can be mentioned some of their projects: Globaler Garten: Was wissen wir schon über’s Land? (Global Garden: what do we know about land?) conducted in Cotonou (Benin) and Berlin

(Germany), the series of workshops “Lokal hacken, global denken” (Local hacken, global thinking) developed with the foundation Heinrich Böll on the topic apiculture, soil, food waste, recycling, seeds, sustainable urban development, “Gartenküche” (Garden kitchen) workshops about healthy cooking conducted with foundation community “Anstiftung & Ertomis”, UniGrowCity - a project developed within a European exchange program with five other partners in the field of informal learning etc.

The following table aims at revealing how the seven management dimensions depicted in the present paper are implemented in the specific case of Prinzessinengarten and how they might contribute to the successful development of this social enterprise.

Table 1. Management dimensions in Prinzessinengarten Berlin

Management dimension	How is it applied in Prinzessinengarten?
Efficient use of organizational resources	In the case of Prinzessinnengarten there are considered 3 main types of resources: - financial resources - which result mostly from the cafeteria and restaurant activity during the summer. The surplus is invested in other projects which are not self-sustainable. Sponsoring and donations are also received. This is mainly due to the positive image developed by Prinzessinnengarten and its reputation which attracted various parties. Some projects are conducted with public funding - mostly during winter time team members are engaged in writing and establishing partnerships for these projects. - material resources - consist in the location/ garden (app.6.000 m ²) which is offered by the City Hall at an advantageous rental price. This was possible because Prinzessinnengarten acts like a place for community meeting and learning, is supported by civil society and has, in this respect, similar goals with the municipality. Another material resource consists in the mobile beetroots: these are mobile, so that they can be moved in case the garden has to change its location. - human resources - are probably the most important ones. Every season approximately 1,000 volunteers help the garden, 20-30 volunteer and employees work in the garden on a regular basis. Prinzessinnengarten contributes to the integration of people, by employing persons who would otherwise very hardly find a job, such as disabled people or long term unemployed persons.
Creativity and innovation	Creativity and innovation is fostered by the organic structure of Prinzessinnengarten. There is no clear cut structure and fixed performance indicators which have to be reached at certain milestones. This nonlinear management system offers the possibility of developing and implementing new, creative ideas and projects. Team members are open to proposals coming from third parties to develop projects in the garden, many of them coming from artistic areas and this raises the creative and innovative potential.
Control system	Due to the fact that team members and collaborators share similar values and the organizational culture acts as a strong integrator, there is no need to implement a strict control system. People know their tasks and there is an organizational structure, but no specific mechanism of control is applied.

Management dimension	How is it applied in Prinzessinengarten?
Vision and values	Common vision and values of the founders, team members, collaborators, volunteers, interns and third parties who develop projects within Prinzessinengarten are probably the primary factor which determines the success of the social enterprise. There are a clear vision, mission and set of values which are embraced by all. They are embedded in the statute of the organization and refer to promoting environmental protection, sustainable landscape planning, education of the general public, civil engagement for good purposes.
Motivation	The motivation of the employees, volunteers and collaborators is rooted in the common values, principles and vision. In the case of Prinzessinengarten motivation is not based primarily on financial elements, but on the satisfaction of sharing ideals and achieving common goals.
Collaboration and communication	Collaboration and open communication with all stakeholders are premises for the sustainable development of Prinzessinengarten and are based on the culture of sharing and collaboration for the common good. They derive from the principle of openness toward internal and external stakeholders and are considered when developing new projects, when improving the existent ones etc. Weekly there are organized meetings, everybody interested can participate at these meetings and decisions are taken by agreement of the team members and collaborators. Within these meetings new projects are presented and discussed, new proposals are debated and normally there is no need for voting because everybody thinks similarly and share common values. The open communication and collaboration system within Prinzessinengarten plays an important role in the added value creation chain.
Autonomy	The idea of work autonomy in order to foster the creative and professional potential and input of each collaborator is in line with the underlying principles of Prinzessinengarten and relies on trust.

Source: Author's own illustration.

Conclusions

The present paper aims at providing an overview on intellectual capital in social organizations. In the first part of the paper we presented a brief literature review in the field of intellectual capital and the concept of social enterprise is analyzed from a conceptual perspective. Then the theoretical model which represents the basis for the quantitative research was depicted.

Within the empirical research, the study methodology and the statistical backgrounds are presented. The parameters of the regression model reveal that for the development of intellectual capital the efficient management of organizational resources plays a very important role, while "Control system" and "Creativity and innovation" are also important. The development of intellectual capital depends moderately on how well employees know and share the vision and the values of the organization. The motivation level of employees exerts also a moderate influence on organizational performances. The most reduced influence on the development of intellectual capital in

Romanian organizations is exerted by the dimensions "Collaboration and communication" and "Autonomy".

The results obtained within the quantitative analysis in Romanian organizations reveal that in our country, the "classical" elements of the managerial system, such as efficient resource use and control system play the most important role, while very modern elements, which are strongly connected with the latest managerial approaches such as work autonomy, open collaboration and communication have not the same importance in Romanian organizations yet. However, this fact might have roots also in the historical economic and social development of our country, but also in the national culture and set of promoted values. There are clues that situation will change since Romanian organizations are increasingly exposed to other cultures and working approaches.

In the last part of the paper we analyzed how the seven dimensions of the management system are implemented in a very successful social enterprise from Germany, Prinzessinnengarten Berlin. Results reveal the fact that dimensions such as autonomy, collaboration and communication, creativity and innovation are crucial in the development of the organization, while control system is almost inexistent. The management approach in Prinzessinnengarten relies on openness towards all stakeholders, flat hierarchies, organic and flexible organizational structure - which allows a non-linear development -, informal decision making process, common values, motivations and triggers, spontaneity and mobility. Prinzessinnengarten could represent a best practice model for organizations from our country and a source of inspiration regarding its management system, especially considering the fact that our country faces similar problems: chaotic urban development, lack of environmental protection, need for continuous and informal education in certain areas, social alienation etc. The transfer of knowledge could be fostered by promoting common projects which might foster knowledge sharing and exchange programs of experts in this field coming both from the business environment but also from public institutions which might play an important role in promoting urban gardening initiatives.

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