

ELŻBIETA IZABELA  
SZCZEPANKIEWICZ**Concept of using  
the InCaS model to  
identification, measuring  
and presenting relational  
capital of a network  
enterprises**

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**1. Introduction**

Relational Capital is important to the efficient functioning of modern enterprise. RC is a source of economic activity and a facilitating factor. This capital provides potential for creating company value and building competitive advantage. Just as a physical, human and organizational capital can increase productivity in organizations and external relationship. RC is not a single enterprise, but a variety of different entities. RC thus comprises both the network and the assets that may be mobilized through that network (Nahapiet i Ghoshal 1998). The term RC used to explain superior managerial performance in network organizations, the value derived from strategic alliances and enhanced supply chain relations. It is defined by its functions in organizations. RC also tends to cumulate when it is used in organizations. This capital makes coordinated action easier, facilitate co-operation and mutually supportive relations in organizations. High levels of RC correspond to the existence of trust in business, and help reduce transaction costs and business risks.

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Researchers and practitioners constantly look for adequate methods and tools for measuring the constituent elements of RC. One of the greatest weaknesses of the RC concept is the absence of consensus on how to measure it. Most RC factors in organizations are of symbolic and qualitative importance (e.g. customer and supplier relationships, relations to professional associations, bodies and societies etc.). Such RC parameters cannot be expressed in monetary units. Therefore, information on RC is usually presented in a descriptive form or by means of qualitative indicators. RC in organizations is a form of intangible capital or intellectual capital. To that end, analysts use a number of various RC or intellectual capital measurement methods and models.

Various companies have measured RC and other intangible organizational assets using the concept of "Intellectual Capital Statement - Made in Europe" (InCaS). InCaS concept is a state-of-the-art, turn-key tool for monitoring, control and improvement of intellectual capital management processes. According to the author, to some extent, the InCaS model constitutes a particularly useful, complex tool for relational capital measuring in organizations wishing to actively improve this capital.

The aim of this paper is to present the way of using a InCaS model for the purpose of measuring, improving and managing RC in modern companies. The article focuses on the role of RC in contemporary organizations as an important factor in creating internal and external corporate relations, on the example of a company the industry of IT services BLOOMING Technologies Sp. z o.o.

## **2. Notion and features of relational capital**

Many definitions of RC focus on social relations that have productive benefits in organizations. A focus on external and internal relations in organizations (Nahapiet 2008, Schneider 2009). Many authors argue that RC is a term from the border of economics and sociology. The value of RC in organizations based on mutual social relations and trust enterprises, which thanks to it can achieve more benefits in economic point of view.

According to the author, to some extent, RC based on social capital. Social capital in organization consists of the following elements: public confidence, the keeping of commitments, honesty and other values, social norms, cooperation, reciprocity, a network of contacts, knowledge of the market (customers, suppliers, etc.), as well as membership organizations and associations. They facilitate individuals to acquire other socially valued resources: wealth, power, prestige, etc. For organizations facilitate the acquisition of economic resources and

intangible assets (brands, customer loyalty and trust, building relationships with contractors, etc.). The sum of the actual and potential resources embedded within, available through, and derived from the network of relationships possessed by an individual or social unit. SC thus comprises both the network and the assets that may be mobilized through that network. Then information, trust, and norms of reciprocity relations in one's social networks (Nahapiet, Ghoshal 1998; Woolcock 1998). RC in organizations is a form of intangible capital or intellectual capital<sup>1</sup>.

### **3. The InCaS as a tool to identification, measuring and presentation of relational capital**

Measurement methods of RC are a matter of debate in the word. One of the greatest weaknesses of the RC concept is the absence of consensus on how to measure it. Quantitative measuring has proven somewhat complicated. RC is first of all qualitative rather than monetary, which makes its measurements and presentation quite difficult. There are no convenient measurement methods that could be used for econometric modeling purposes. The case could probably be made that RC is the most intangible of all intangible assets. Information on RC is provided in a descriptive form or using qualitative indicators, employing a number of intangible capital measurement methods and models.

According to the author, to some extent, the InCaS concept constitutes a particularly useful, complex tool for relational capital measuring in companies wishing to actively improve this capital. The InCaS takes into account three elements of intellectual capital: human capital, RC and organizational capital. In accordance with this model, it is not possible to manage only one of the components of intellectual capital, e.g. only RC or only human capital. The InCaS stresses the intensity and importance of interfaces and mutual relations between all capitals. The InCaS recommends that individual components of each of these capitals should be identified. The components of RC proposed by InCaS, which should be identified, measured and presented in the organization's Intellectual Capital Statement, e.g.: access to labour market and/or competent employees, specialists and experts; customer relationships; supplier relationships; public relationships; investor relationships; relationships to co-operation partners; relationships to competitions, professional membership; firm image and other.

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1 The term intellectual capital is used by analogy with other forms of economic capital (of tangible or financial capital). It is just as important as tangible and financial capital. Intellectual capital, just like economic capital, is an asset allowing organizations to achieve the desired results.

In Europe 2006-2008, the InCaS project is implemented in 25-SME companies. The InCaS project is being also implemented in five SME companies in Poland.

#### 4. The use of InCaS for measuring and presenting relation capital of the European SMEs

Table 1 defines RC factors included in the analysis of the European SMEs participating in pilot studies (the InCaS Project 2006-2008).

**Table 1. Definitions of the RC factors included in the analysis of European SMEs**

RC factor		Definition
RC-1	Access to labour market/ Competent employees/ Experts	Need of skilled employees for project implementation; portals and bases of competent employees/ Specialist /Experts dependently on realised projects. Consulting and training professionals.
RC-2	Customers relationships	Type of clients: final consumer (companies, individuals, employees) The relationships to former, current and potential customers. The management of these relations comprises activities like sales and marketing, CRM and face-to-face customer cultivation by employees. Maintain close relation with customers, decision-making ability of management, professional and individual service: availability for customers, quick respond to service requests; clear rules of the game, proactive customer acquisition and keeping.
RC-3	Public Institutions relationships	All relationships to the public institutions, Ministries, international organizations, (e.g. external communication, public relations, press relation, fairs and exhibitions), as well as supporting regional activities.
RC-4	Banks/Financial/ Investors partners relationships	Raising capital, transaction handling international, advising. All relations to investors - external and internal investors - i.e. banks, owners, stockholders.
RC-5	Firm image	Professional company, cooperating with big corporate customers, image of employees friendly company.
RC-6	Relationships to Competitors	Relationships to former, current and potential competitors.
RC-7	Supplier Relationships	Relationships to former, current and potential suppliers. The management of these relations comprises activities concerning purchases and the cultivation of suppliers. Raising merchant credit from suppliers. All relations to co-operation partners.

RC-8	Professional membership/ Relationships to co-operation partners	Access to knowledge, exchange of information, development of industrial lobbying, active knowledge transfer on R&D partnerships, best-practice transfer, networking activities. All relations to professional and business associations, societies, employers organizations, co-operation partners.
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**Source:** Author's own study based on: *InCaS...*2008; p. 25; Ahlers, 2007, p. 15; Boronat et al., 2007, p. 13; Gradišar et al., 2007, p. 9; Guimard et al., 2007, p. 11; Insunza, 2007, p. 12; Jamin, 2007, p. 9; Kavka et al., 2007, p. 9; Kos et al., 2007, p. 8; Luthun, 2007, p. 9 Meroño et al., 2007, p. 10; Šater et al., 2007, p. 9; Soumet, 2007, p. 8; Stemberger et al., 2007, p. 9; Stollsteiner and Stollsteiner, 2007, p. 9; Stüwe, 2007, p. 9; Tolios, 2007, pp.11; Ustaran et al., 2007, p. 12; Vélez et al., 2007, p. 10; Wissensbilanz 2007, p.16; Wissensbilanz 2007/08, pp.14-16; Kałużny et al., 2007, p. 14; Zyskowska, Seroczyńska, 2007, p. 9; Sworowski et al., 2007, p. 9; Kowalewski et al., 2007, p. 10; Sikora, 2007, p.8

The factors for RC included in the analysis of European SMEs participating in pilot studies are presented in table 2, as well as of Polish SMEs participating in European pilot studies are presented in table 3.

**Table 2. RC factors included in the analysis of European SMEs**

The SMEs in UE	RC factors							
	RC-1	RC-2	RC-3	RC-4	RC-5	RC-6	RC-7	RC-8
Poland (5 SMEs)	100%	100%	40%	100%	20%	80%	40%	40%
Slovenia (5 SMEs)		100%	100%	80%			80%	100%
France (5 SMEs)		100%	100%	20%			20%	100%
Germany (5 SMEs)		100%	100%	20%			100%	100%
Spain (5 SMEs)		80%	40%	20%			40%	80%
<b>Summary:</b>	20%	96%	76%	48%	4%	16%	56%	84%

**Source:** Author's own study based on: Ahlers, 2007, p. 15; Boronat et al., 2007, p. 13; Gradišar et al., 2007, p. 9; Guimard et al., 2007, p. 11; Insunza, 2007, p. 12; Jamin, 2007, p. 9; Kavka et al., 2007, p. 9; Kos et al., 2007, p. 8; Luthun, 2007, p. 9 Meroño et al., 2007, p. 10; Šater et al., 2007, p. 9; Soumet, 2007, p. 8; Stemberger et al., 2007, p. 9; Stollsteiner and Stollsteiner, 2007, p. 9; Stüwe, 2007, p. 9; Tolios, 2007, pp.11; Ustaran et al., 2007, p. 12; Vélez et al., 2007, p. 10; Wissensbilanz 2007, p.16; Wissensbilanz 2007/08, pp.14-16; Kałużny et al., 2007, p. 14; Zyskowska, Seroczyńska, 2007, p. 9; Sworowski et al., 2007, p. 9; Kowalewski et al., 2007, p. 10; Sikora, 2007, p.8

In Europe, all the SMEs evaluated: customers relationships, public institutions relationships, banks/financial/investors partners relationships, supplier relationships and professional membership/ relationships to co-operation partners. However, Polish companies also evaluated: access to labour market or competent employees/experts, relationships to competitors and firm image.

**Table 3. RC factors included in the analysis of Polish SMEs**

SMEs in Poland	RC factors							
	RC-1	RC-2	RC-3	RC-4	RC-5	RC-6	RC-7	RC-8
Blooming Technologies Sp. z o.o.	Yes	Yes	Yes	Yes	Yes			
Agencja Rozwoju Regionalnego SA	Yes	Yes	Yes	Yes		Yes		
ŻAK Sp. z o.o.	Yes	Yes		Yes		Yes		Yes
NEXBAU	Yes	Yes		Yes		Yes	Yes	Yes
Garten Polska	Yes	Yes		Yes		Yes	Yes	
<b>Summary:</b>	100%	100%	40%	100%	20%	80%	40%	40%

**Source:** Author's own study based on: Sikora, 2007, p.8; Kałużny et al., 2007, p. 14; Kowalewski et al., 2007, p. 10; Sworowski et al., 2007, p. 9; Zyskowska, Seroczyńska, 2007, p. 9

In Polish SMEs are the most important factors of relational capital: customers relationships, banks/financial/ investors partners relationships, relationships to competitors, as well as access to labour market/competent employees or experts. The InCaS model proposes a number of auxiliary factors designed to support ongoing analyses of RC constituents by determining the current level of the target values. Such a comparison shows which corporate behaviors are the most desirable in the future. For the analysis of particular RC elements, quality and quantity ratios are used. A detailed analysis of the indicators should concentrate on determining which RC components (Szczepankiewicz 2011, p. 187; Szczepankiewicz 2012, p. 82): must be regularly analyzed, do not require intervention, must be stabilized and further monitored and have the largest room for improvement and should be further developed.

Sample analytical indicators for RC factors included in the analysis of European SMEs participating in pilot studies (the InCaS Project 2006-2008) are presented in table 4.

**Table 4. Analytical indicators for RC factors included in the analysis of European SMEs**

Factor	Indicator	Definition or unit of measurement
RC-2	Customer satisfaction	Customer satisfaction (% , qualitative – good/no good) List of satisfied customers, testimonials, thank-you letters, etc. (number of recommendations/number of customers (%))
	Total numbers of customers	Total number of costumers who have placed orders with the organization in the last accounting year.
	Number of recorded customers complaints received	Total number of recorded customer complaints received in the last accounting year.
	Number of current customers	Number of current customers (Number)
	New customers	New customers (Number, %)
	Share of 3 main customers	Share of 3 main customers (%)
	Regular customer	Regular customer (Number)
	Number of loyal customers	Long term customers (%)
	Offers converted into orders	% of offers converted into orders (%)
	Share of direct recruitment	Recruitment via Internet portals, specialist web pages, company's web page and other methods of mass recruitment –share of direct recruitment in dealing with service orders(%)
	Share of indirect recruitment	In-house recruitment (database, information from employees, persons from database etc.) - share of indirect recruitment in dealing with service orders
	New tools	Preparation of new recruitment methods (0/1)
	Responding to service order	Reaction time for service requests (Number)
Satisfaction	Customer satisfaction of provided service (Number)	

RC-3	Communication events	Number of communication events (Number)
	Media response	Media response (Number)
	Publicity events	Publicity events (Number)
	Usage and cooperation with organizations	Usage of employers institutions and organizations, embassies, ministries, universities etc. while service orders performance (0/1)
RC-4	Financial institutions support	Need of financial support from external institutions (0/1)
	Marketing expenditure	Marketing expenditure (%)
RC-5	Image	Company's image perceived by employees, business partners and customers (Number)
RC-6	Current competitions	Number of current competitions (Number)
	Potential competitions	Number of potential competitions (Number)
RC-7	Supplier evaluation	Supplier evaluation (%)
	Current suppliers	Current suppliers
RC-8	Lecture/talks and seminars	Lecture/talks and seminars (Number)
	Memberships	Memberships (Number)
	Number of partners	Number of partners (Number)
	External coordination meetings	External coordination meetings (Number)
	External collaborative projects	External collaborative Project (Number)

**Source:** Author's own study based on: *InCaS...*2008; p. 38; Boronat et al., 2007, p. 31; Gradišar et al., 2007, p. 18 Guimard et al., 2007, p. 21; Insunza, 2007, p. 29; Jamin, 2007, p. 20; Kavka et al., 2007, p. 18; Luthun, 2007, p. 19; Meroño et al., 2007, p. 23; Šater et al., 2007, p. 18; Stemberger et al., 2007, p. 18; Stollsteiner and Stollsteiner, 2007, p. 19; Ustaran et al., 2007, pp. 26; Kałużny et al., 2007, p. 34; Zyskowska, Seroczyńska, 2007, p. 18; Sworowski et al., 2007, p. 26; Kowalewski et al., 2007, p. 22; Sikora, 2007, p.17-18

The InCaS model can also be used to develop other indicators adapted to the specific nature of an organization and its business. This model is a perfect tool for demonstrating which RC components have the largest room for improvement, and which of them should be developed, stabilized or further analyzed. The management obtains comprehensive information about actions necessary to

stabilize or develop given structural capital components in various areas of capital.

Author believes that if such analyses are held regularly at predefined intervals (once a year), they can be supplemented with data from previous years in order to investigate progress rates.

## 5. The use of InCaS for measuring and presenting relation capital on the example of a company operating in the industry of IT services in Poland

The research for the purpose of this paper has been carried out on the basis of Intellectual Capital Statement of a Blooming Technologies Sp. z o.o. This enterprise operates in an advanced technologies industry in Poland, mainly in telecommunications and information technologies. Blooming Technologies provides professional project management, implementation and advisory services to its customers worldwide. This company gaining a position of a solid IT service provider to its customers. This company presents continuous development of the RC and other intangible assets. (Sikora 2007, p. 4)

Table 5 defines RC factors included in the analysis of the Blooming Technologies Sp. z o. o. under study.

**Table 5. Definition of the RC factors in Blooming Technologies Sp z o.o.**

RC factors		Definition
RC-1	Access to labour market / Competent employees / Specialists / Experts	Need of skilled resources with technical education (electronics, telecommunications, IT) for project implementation; Polish and world portals dependently on realised projects.
RC-2	Customers relationships	Maintain close relation with customers, decision-making ability of management, professional and individual service: availability for customers, quick respond to service requests; clear rules of the game, proactive customer acquisition.
RC-3	Institutions/Organizations relationships	Ministries, international organizations, employers organizations.
RC-4	Banks/Financial partners relationships	Credit from a telecom equipment wholesaler, merchant credit, transaction handling for international projects, advising.
RC-5	Firm image	Worldwide, professional company, cooperating with big corporate customers, image of employees friendly company.

Source: Sikora 2007, p. 8

Table 6 shows detailed results of identification and analysis of structural capital factors in the company under study.

**Table 6. Summary of values of each factor in RC assessment in Blooming Technologies Sp.zo.o. (%)**

RC factors		Quantity	Quality	Systematic	Mean value	Improvement potential
RC-1	Access to labour market/Competent employees/Specialists/Experts	-	90	60	75	25
RC-2	Customers relationships	35	85	85	68	32
RC-3	Institutions/Organizations relationships	-	70	65	68	32
RC-4	Banks/Financial partners relationships	-	80	80	80	20
RC-5	Firm image	-	80	85	83	17

Source: Sikora 2007, p.13

The mean value of quantity, quality and systematic the basis for determining the room for improvement (development) of the measured RC factors. Strengths of Blooming Technologies are: firm image (RC-5) and banks/financial partners relationships (RC-4). The access to labour market/competent employees/specialists/experts (RC-1), as well as institutions/organizations relationships (RC-3) and customers relationship (RC-2) are of the highest improvement potential and they need to be developed to enable achieving strategic objectives for this enterprise.

In terms of "Quantity", customers relationships (RC-2) gained significant advantage over other RC factors. The access to labour market/competent employees/specialists/experts (RC-1) and customers relationships (RC-2) were rated on the highest level in terms of "Quality". In terms of "Systematic" the highest rates were given to customers relationships (RC-2) and firm image (RC-5). The customers relationships (RC-2) and institutions/organizations relationships (RC-3) shows the highest improvement potential.

For the analysis of RC in the company under study, proper indicators were selected, taking into account needs and character of a business activity. For the

analysis are used quality indicators. Analytical indicators for RC factors in the company under study are presented in table 7.

**Table 7. Analytical indicators for RC factors in Blooming Technologies Sp. z o.o.**

RC Factor	Indicator	Definition	Unit	Current Value	Planned Value	Progress rate (%)
RC-1	Share of direct recruitment	Recruitment via Internet portals, specialist web pages, company's web page and other methods of mass recruitment – share of direct recruitment in dealing with service orders	%	60	40	120
	Share of indirect recruitment	In-house recruitment (database, information from employees, persons from database etc.) - share of indirect recruitment in dealing with service orders	%	40	60	67
	New tools	Preparation of new recruitment methods	0/1	0	1	0
RC-2	Responding to service order	Reaction time for service requests	Num-ber	5	6	83
	Close relationship	Maintaining close relationships with existing customers and acquisition of new ones	Num-ber	4	6	67
	Satisfaction	Customer satisfaction of provided service	Num-ber	4	5	80
RC-3	Usage and cooperation with organizations	Usage of employers institutions and organizations, embassies, ministries, universities etc. while service orders performance	0/1	1	1	100%

RC-4	Financial institutions support	Need of financial support from external institutions	0/1	0	1	0
RC-5	Image	Company's image perceived by employees, business partners and customers	Num-ber	4	5	80

**Source:** Author's own study based on: Sikora 2007, p.18-19

The indicators analysis allows one to determine what action must be taken in order to stabilize or develop RC components in each analyzed area. Strengths of Blooming Technologies are: share of direct recruitment, responding to service order, customer satisfaction, usage and cooperation with organizations and company's image. Weaknesses of Blooming Technologies are: preparation of new recruitment methods and financial institutions support.

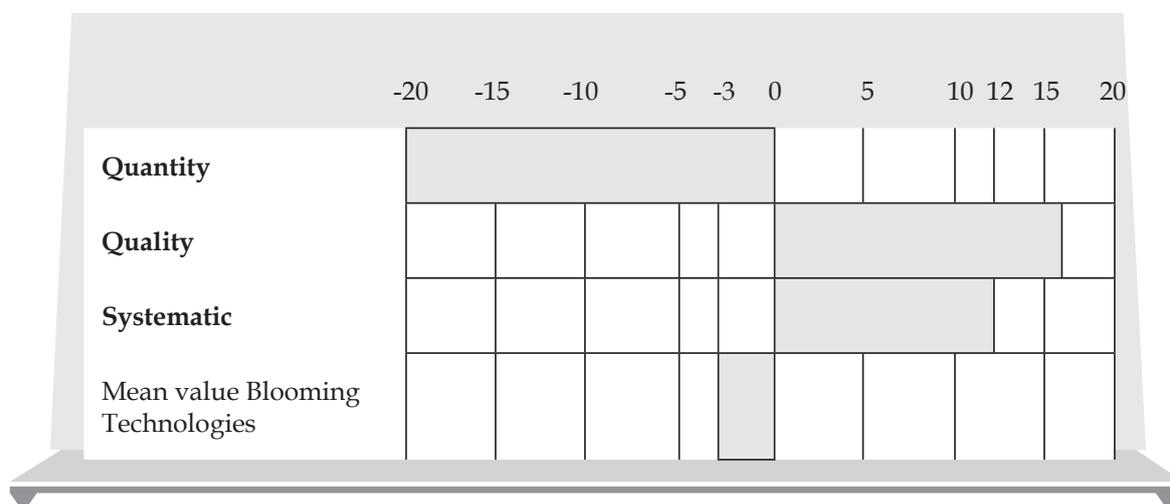
Table 8 presents synthesized results of data analysis for the RC factors of Blooming Technologies and other SMEs in Poland (the InCaS Project 2006-2008).

**Table 8. Values of each factor in RC of Polish SMEs participating in European pilot studies (%)**

RC factor of the SMEs in Poland	Quantity	Quality	Systematic	Mean Value	Improvement potential
Blooming Technologies Sp. z o.o.	35	81	75	64	36
Agencja Rozwoju Regionalnego S.A	55	38	43	45	55
ŻAK	64	70	73	69	31
NEXBAU	60	75	69	68	32
Garten Polska	62	63	56	60	40
<b>Mean value (%):</b>	<b>55</b>	<b>65</b>	<b>63</b>	<b>61</b>	<b>39</b>

**Source:** Author's own study based on: Kałużny et al. 2007, p. 24; Zyskowska, Seroczyńska 2007, p. 13; Sworowski et al. 2007, p. 16; Kowalewski et al., 2007, p. 15; Sikora 2007, p.13

Blooming Technologies and mean value of business entities in Poland (the InCaS Project 2006-2008) are presented in figure 1.



**Fig. 1. Relational Capital Benchmarking: value of quantity, quality and regularity of relational capital in Blooming Technologies in light of mean value in business entities in Poland**

Source: Author's own study

Systematic (+12) and Quality (+16) of RC factors in Blooming Technologies were rated on the highest level in light mean value in SMEs in Poland. Quantity (-20) in Blooming Technologies shows the highest improvement potential.

## 6. Conclusions

The InCaS concept constitutes a particularly useful, complex tool for relational capital measuring in companies wishing to actively improve this capital. The InCaS model proposes a number of auxiliary factors designed to support ongoing analyses of this capital. Relational capital is the term for all relationships to external units and persons established by the organization, e.g. customer relationships, supplier relationships, and the relationships to other partners and the public institutions. According to the author, RC is not a value in itself, and its ultimate value is measured by the sum of the other tangible and intangible capital that can be mobilized through it. Elements of RC and intellectual capital presented above are interdependent. They should interact with each other, because interaction and the resulting synergy creates the company's goodwill, sustainability, development and competitive advantages.

## Summary

### **Concept of using the InCaS model to identification, measuring and presenting relational capital of a network enterprises and other modern organizations**

Relational capital factors are an important component of the market value of many business entities. For many years attempts have been made at developing uniform methods and models for identification and valuation of relational capital. "Intellectual Capital Statement - Made in Europe" (InCaS) that constitutes a particularly useful, complex tool to assess, to report and to develop the intellectual capital and relational capital of an modern companies. The paper shows application of InCaS project for measuring and presenting relational capital in 25 pilot-SMEs in Europa, in this in 5 pilot-SMEs in Poland. The paper shows also practical application of InCaS concept for assess, to report and to develop the relational capital on the example of a modern company the industry of IT services in Poland - BLOOMING Technologies Sp. z o.o.

*Keywords:* *Relational Capital, Intellectual capital.*

## Streszczenie

### **Koncepcja wykorzystania modelu InCaS do identyfikacji, pomiaru i prezentowania kapitału relacyjnego w przedsiębiorstwach sieciowych i innych nowoczesnych organizacjach**

Kapitał relacyjny, podobnie jak kapitał ludzki i kapitał organizacyjny, jest ważnym składnikiem wartości rynkowej wielu podmiotów gospodarczych. Przez wiele lat podejmowano próby opracowania jednolitych metod i modeli w celu ich identyfikacji i wyceny. „Sprawozdanie z Kapitału Intelektualnego - Made in Europe” (InCaS) stanowi szczególnie przydatne, kompleksowe narzędzie do oceny, raportowania i rozwoju kapitału intelektualnego i relacyjnego w nowoczesnych przedsiębiorstwach. W artykule przedstawiono zastosowanie projektu InCaS w do pomiaru i prezentacji kapitału relacyjnego w 25 pilotażowych MŚP w Europie, w tym w 5 pilotażowych MŚP w Polsce. Artykuł przedstawia również praktyczne zastosowanie koncepcji InCaS do oszacowania, prezentacji i rozwijania kapitału relacyjnego

na przykładzie nowoczesnej firmy branży usług IT w Polsce - Blooming Technologies Sp. z o.o. Model InCaS pokazuje słabe i silne strony poszczególnych czynników kapitału strukturalnego. Określa obszary, w których należy interweniować, aby zarządzać relacjami organizacji.

### Słowa

**kluczowe:** kapitał relacyjny, kapitał intelektualny.

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