

The quality of an intangible value as a competitive advantage**La calidad de un valor intangible como ventaja competitiva**

HERNÁNDEZ-FLORES, María Juana†*

*Tecnológico Nacional de México / Tecnológico de Estudios Superiores de Ixtapaluca, México.*ID 1st Author: *María Juana, Hernández-Flores* / **ORC ID:** 0000-0002-1179-1966, **CVU CONACYT ID:** 719745**DOI:** 10.35429/JED.2021.25.8.30.39

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Abstract

From a global approach currently the trends mark the importance of having within the Companies the best prepared personnel, whether they have professional, technical or basic studies, same, that at the end of the day have an experience, acquired at the moment they enter the workplace. As part of its offered service, it applies skills and abilities, which with the path of its labor performance are improved; but that in many cases a specialization is required, which can be acquired by the company or independently. There fore, it is necessary to generate a thorough analysis of the employees who are integrated and remain in the organization, this in order to achieve the objective of all companies, which is to generate a profit. But how is this achieved?, it can be achieved with the application of the theoretical models of the various authors who have proposed the improvement of productivity from the quality granted by the intangible value, in the services it performs.

Quality, Intangible Value, Competitive advantage**Resumen**

Desde un enfoque global actualmente las tendencias marcan la importancia de tener dentro de las Empresas al personal mejor preparado, ya sea que cuente con estudios profesionales, técnicos o básicos, mismos, que al final del día poseen una experiencia, adquirida en el momento que se ingresan al ámbito laboral. Como parte de su servicio ofertado aplica habilidades y destrezas, las cuales con el trayecto de su desempeño laborar se van mejorando; pero que en muchas de las ocasiones se requiere de una especialización, la cual puede ser adquirida por parte de la empresa o de manera independiente. Por ello se requiere generar un análisis minucioso de los colaboradores que se integran y permanecen en la organización, esto con la finalidad de lograr el objetivo de todas las empresas, que es, generar una ganancia. Pero ¿cómo se logra esto?, se puede alcanzar con la aplicación de los modelos teóricos de los diversos autores que han propuesto el mejoramiento de la productividad a partir de la calidad otorgada por el valor intangible, en los servicios que desempeña.

Calidad, Valor Intangible, Ventaja Competitiva

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* Author's Correspondence (Email: maria.hf@ixtapaluca.tecnm.mx)

† Contributing researcher as first author.

Introduction

Companies within their organizational philosophy, seek to maintain a mission and vision, in which they are glimpsed as growth entities; but, this would not be possible without the individuals, who are the foundations of the company, which we call, Resource or Human Capital, they generate and apply quality in the company, so from this vision, Roben Kaplan and David Norton in their book "Strategic Maps" [1] distinguish this human resource as intangible capital of the company, but accounting in the financial part, since as part of the accounting, the personnel is appreciated as an asset, in the salary and salary account, without considering that this human resource, rather than being part of the operation of the company, must be added an added value, for being one of the pillars of the company.

That is why under the premise of Michael Porter, who explains about competitive advantage, from various approaches, it is sought that the intangible capital of which Kaplan and Norton speak, becomes a competitive advantage of quality, for a company. It is necessary to understand that if a company, today disappeared, as a cause of an accident, the part that would remain existing would be human capital, called intangible capital, which is why from the hiring must be carried out a high quality selection process.

The competitive advantage [2], can be applied in companies, both to products or services, offered in a market where the client meets their needs, based on their requirements, that is why companies seek to apply and deliver the best quality, in their products or services, by meeting the expectations, required to meet the need of the client.

Michael Porter, in his book Competitive Advantage [3], explains the competitive advantage depends on several activities, which the company must have, so he distinguishes two levels, in which the company must be divided: 1) Primary Activities and 2) Support Activities; where the former, develop the sequence to generate a product or service, and make it reach the customer, while the second, establishes the structure of resources necessary, to make the product or service possible.

Therefore, the focus on support activities, presented in the first line of the value chain scheme, is the infrastructure of a company, within which the human resource is located, from the recruitment phase, to the hiring of the same. Just as it has been explained the importance that will correspond to the product or service, to generate a competitive advantage over them, in the same way the quality must be focused on human capital which is called intangible value, as a competitive strategy. From this it is considered that the staff must have a training of habits integrated by skills, attitude and knowledge; generating synergy with the company, thus applying total quality, in the area in which it develops as a collaborator, keeping in mind the personal and organizational philosophy. This seeks to forge a value to the staff, determined as intangible value, which is often not very relevant to the company. When achieving a company-collaborator synergy, the important thing will not lie in filling a vacancy, which meets the requirements of the area, here the transcendental thing is that an employee or collaborator, becomes the internal client, to which you have to talk about the benefits it has, being in the company, know, the why?, he is interested in the company, this through systematization, where quality is applied, in order to satisfy his staff and reduce its turnover.

Competitive advantage, applicable in the quality of an intangible value.

The competitive advantage applied in the quality of an intangible value (human capital), is complex because the resource or human capital, is considered since the company is created, as an accounting part, established in assets of the company, and that at the time, is only considered as a current expense, but it is important that within the company, that resource or human capital is considered as an intangible value.

International Accounting Standard No. 38 (IAS 38) [4] considers resources, like all those, that can be transformed into assets for the company, but not the person who elaborates them, generates the idea or innovates to create them. But in the book "Strategic Maps" by Roben Kaplan and David Norton he generates a different perspective, to be able to focus, the value towards human capital, creating a sequence, at the moment that the individual decides to select the company where he requires or wants to work.

This approach must first appreciate, knowing the organizational philosophy of the company, which can be aligned with the personal philosophy of the person.

The quality process [5] is a process that has been used to generate productivity in a company, in this work we seek to focus quality on the intangible value (human capital), which is found, in a company or organization. Quality as a foundation in the company, will be applied at the time of selecting the staff for the position, since it will consist of a methodology, within which it is required that the human capital has a series of attitudes and aptitudes, which will serve as tools to develop the tasks entrusted, these tasks will lead to achieve the objective of the company, thus achieving applied processes of adequate tide.

Currently, although many of the companies are innovating in the production processes, they have left aside the processes of selection of human capital, which when entering the company becomes an intangible value, although in a financial way it is accounted for.

From this Michael Porter establishes his model "Competitive Advantage", by means of which he will establish a margin, which will be given, from two aspects, the primary activities and the support activities where, the administration of human resources is estimated as a support activity, but this should be taken into account as one of the primary activities, since it is the one who will provide the specialized personnel, so that the main activities of the company are developed, and thus the organizational objectives are achieved.

With this it is identified that the administration of human resources is taken as a secondary activity, so it will be essential that the motivation that the human resource will give, generates a competitive advantage so that with it is achieved, the delivery of intangible value of quality for the company. The combination between competitive advantage and the quality of intangible value will be applied when the development of human talent is executed by showing the highlights of the skills and abilities that each individual possesses, since in a way a conjunction is generated in what the company requires and what the collaborator can generate as part of their professional development.

This is how the application of the strategic value chain model, which provides a competitive advantage to an intangible product, represented from the talent provided by human capital, as shown in figure 1, represents the management of resources that seen from a quality process; the human capital must be selected, carrying out a study of the personal philosophy of each individual, who intends to enter, as well as the organizational philosophy that the company has so that from the moment the collaborator enters the company being an intangible value, establishes a quality process.

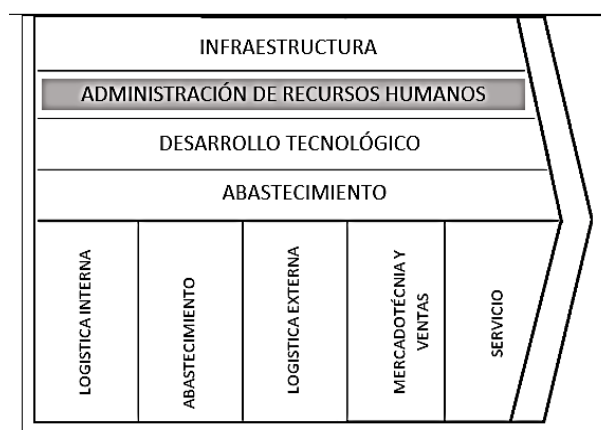


Figure 1 Value Chain

Source: Own elaboration Hernández Flores María uana, PORTER scheme, Michael E. (2015). *Competitive advantage*. (2nd edition). Mexico. Patria Publishing Group

It can be determined that one of the main premises, to apply a production process to intangible value, is motivation, which is focused on taking advantage of quality in human capital, from the perspective of an intangible value, generated as a competitive advantage to the company, because most companies focus on production or marketing processes; leaving aside the intangible value applicable in the skills and attitudes of human capital. Determining the importance of personal work, in terms of the activities it develops, which is intrinsically carried out by human capital, so that with it the extrinsic valuation can be taken and used in a better way, focusing on the productivity of the company and not on personal expectations based on human needs.

Quality of intangible value

The productive part of the intangible value is applied, from the performances achieved by human talent, which it generates when the company distinguishes the individual as an internal product of the company.

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With this, figure 2 is established, within which a personnel selection process based on the motivations is governed: intrinsic and extrinsic of human capital, since these will be in charge of the productive process as well as the quality of human talent, if those motivations of intangible value are taken care of, as if this were a product which was delivered to the client, there will be a commitment, which will involve fidelity.

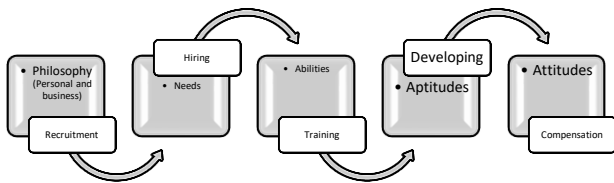


Figure 2 Quality in Intangible Value (Human Resources)
Source: Own elaboration Hernández Flores María Juana. (2019)

As observed in figure 2 to generate the basis of the intangible valuation of human capital, it is essential to focus on the recruitment of said capital, which will guide its motivation, because once the hiring is made a part of the extrinsic motivation is covered, so that by being involved in the training you are activating the intrinsic motivation, emphasizes that the orientation on the part of the company is indispensable, in the development that is applied by the individual, as well as the compensations to which it is credited, together these actions, will be part of a motivation, both intrinsic and extrinsic, this will achieve that both motivations are combined in a better development, both productive in any area of the company, as in the quality that through the individual demonstrates the organization.

From this process that is shown, it can be seen that it is very important that filters are generated, in order to determine and guarantee that quality of human talent in the company. Initially, both personal and organizational philosophy is established as a primary part to balance the requirements of the individual intangible value; as a next aspect, the needs are foreseen, which both the company and the individual will have, which can be covered from the motivation; followed by the skills that intangible capital will have to be applied in the company, as part of its labour development.

Finally, there are the skills and attitudes that will support the work performance and integration of intangible value, so that it locates that valuation that the company can grant it, as if it were the product that it delivered to its client.

Quality as a competitive advantage of intangible value

So, it is proposed that as a business strategy, that they are applied, models that have helped in the business field, to achieve successful productivity, in the training and development of human talent. It is necessary to use productive models, which generate a sequence to lead to the evaluation of productivity, which each individual contributes to the Company, with this a methodology is proposed from which these productive models are applied.

The proposed methodology [6] lies in three aspects described below: 1) Value of Human Talent, 2) Quality Personnel and 3) Competitive Advantage; these points will give the individual and the company a win-win; as shown in figure 3.

- 1) Value of Human Talent. The valuation of human talent is observed at the moment that, each of the characteristics that compose it, such as: values, attitudes, skills and knowledge are recognized by the company; in this way it generates the value that human capital has, by feeling motivated, both intrinsically and extrinsically. This from the moment that the requirements that each of the companies demand are known, the individual sees what his objective will be and what he gives him.
- 2) Value of Human Talent. The valuation of human talent is observed at the moment that, each of the characteristics that compose it, such as: values, attitudes, skills and knowledge are recognized by the company; in this way it generates the value that human capital has, by feeling motivated, both intrinsically and extrinsically. This from the moment that the requirements that each of the companies demand are known, the individual sees what his objective will be and what he gives him.

3) Competitive Advantage. This arises when competing with other organizations with the various resources that the company possesses such as the financial, material, technological, strategic, human and intellectual resources, including human and intellectual resources will combine human talent, which when it feels valued generates identity with the company as well as loyalty and loyalty for the organization, this giving an advantage to the company over other companies, as it will support a reduction in costs by minimizing staff turnover while training.

These typologies described are applicable in figure 3, since there is a progressive scale, that as long as they are covered, each of the points is given the valuation of Human Capital, therefore the quality of that Intangible Value is facilitated, to reach the competitive advantage, both inside and outside the company, thus achieving a proportional win-win, for the company as for the individual, satisfying both needs, achieving a high quality human talent.



Figure 3 Valuation based on the Quality of Intangible Value (Human Capital)

Source: Own elaboration Hernández Flores María Juana. (2019)

In order to verify each of the above points, we resort to the study of a microenterprise, within which you can see, how motivation impacts on the Intangible Value that is given to human talent. The study is carried out in a microenterprise in order to know how the competitive advantage is established in this company based on the quality of the intangible value; this company has 20 employees who are the ones who undergo this study. The way the standard deviation of a sample is estimated before testing the sample members is by examining the scores and descriptive statistics of the dependent variable when it is variable.

Formula: (1)

$$n = \frac{Z^2 \cdot p \cdot q \cdot N}{NE^2 + Z^2 (p \cdot q)}$$

$$n = \frac{(1.96)^2 (.50)(1)(20)}{(20)(.05)^2 + (1.96)^2 (.50)(1)} = \frac{(3.8416)(.50)(20)}{(20)(.0025) + (3.8416)(.50)} = \frac{38.41}{9.60} = 4$$

In a population of 20 employees of the company, the sample formula was executed, to obtain the number of people to whom the survey would be applied, resulting in it being 4 people, since the population is small. Therefore, it is resorted to consider surveying more than half of the population so that the reliability of the results is acceptable, so the sample is 13 collaborators. Table 1 included the most notable problems, which to easily identify were classified into 6 items, where the item is mentioned as part of the strategy, as well as the questions that are applied in the survey, which lead to the problem, these items were used when applying, the survey itself as when graphing, can yield the expected results.

AUTHOR	HEADINGS (strategies)	QUESTIONS	VARIABLE	VARIABLE TYPES (answers)
Idalberto Chiavenato	Recruitment system..	What would you implement at the time of being hired?	Ordinal	a) Induction b) Contract and regulations c) Test and adaptation time
		How could you avoid rotation if you wanted to? Ordinal a)	Ordinal	a) Increasing salaries b) Improving the work environment c) That senior managers give more importance to staff
Idalberto Chiavenato	Capacitación e inducción.	What would contain a suitable induction for you in the company?	Ordinal	a) Course of the area to work b) General induction of the company c) Training on a specific topic
		What alternative would you propose to improve the organization in each area?	Ordinal	a) List of daily activities b) Set monthly goals c) Work as a team with other areas and propose ideas according to the work
Idalberto Chiavenato	Organization of activities.	As a worker, what should be implemented for the general organization of activities?	Ordinal	a) A general monthly calendar b) A blackboard with important activities c) That each area organize its activities
		As an opinion and regarding the observation in the administrative area, how would you do to improve the financial organization?	Ordinal	a) Hire a staff with administrative experience b) Take a course on the subject c) Other (Specify which)

Idalberto Chiavenato	Plant personnel.	What aspects do you consider in the company that lead to not having stable staff?	Ordinal	a) Salary (benefits, timely payments, bonuses) b) Not having the opportunity for professional growth c) The work environment and daily activities
		What do you think is the reason for not making progress in sales or creating new customers?	Ordinal	a) Lack of personnel in the area b) Not prioritizing new prospects (new customers) c) Lack of techniques or experience in the field
Lourdes Munch	Feedback meetings.	In your opinion, what problems do you consider the most important in the company?	Ordinal	a) Money inflows and higher profits b) Staff, their learning, motivation and productivity c) The organization, development and growth as a company d) Other (specify which)
Michael Porter	Updating of internal information.	What would be the best way to communicate important aspects between areas?	Ordinal	a) General weekly meetings b) Publication of the news in memoranda c) Simply tell the person to intervene
		According to the way the company has developed today, what could be generated to have a competitive advantage?	Ordinal	a) Good marketing b) Implement new technology in the product c) Give good service, product quality and guarantee

Table 1 Items on the structure of the survey
Source: Own elaboration, with data from IDESA S.A. de C.V.

From the analysis of the question, What would you implement at the time of being hired?, it is observed in table 2, that for a new employee, it is required to give him test time, as well as the time in which he can adapt to improve his activities when joining the company, thus showing the identity that is required, at the beginning of the contract.

		Frequency	Percentage
Valid	Induction	4	30.8
	Contract and regulations	3	23.1
	Testing and adaptation time	6	46.2
	Total	13	100.0

Table 2 Methods when hired
Source: Own elaboration, with data from IDESA S.A. de C.V.

In the analysis of the question, How would you do to improve the financial organization?, the answers represented in table 3, most of the employees answer, what should be hired to personnel with experience in the area, in order to have a better organization, in the administrative area, and to put into practice their skills and aptitudes, with what can be deduced, the quality required in the human talent that is hired, who will develop the intangible value.

		Frequency	Percentage
Valid	Hire a staff with administrative experience	8	61.5
	Take a course on the subject	4	30.8
	Other	1	7.7
	Total	13	100.0

Table 3 Financial organization
Source: Own elaboration, with data from IDESA S.A. de C.V.

When comparing tables 2 and 3, it is observed that both initiate figure 3 "Valuation based on the Quality of Intangible Value (Human Capital)", within the base point of the figure, where the **Value of Human Talent** is recognized, with these two tables referred to, it is verified that human talent itself, highlights the importance of having an assessment, The same as from the proposed methodology, an extrinsic motivation is generated for the individual by the company.

While for the **Quality Personnel**, the analysis is required, on the characteristics that said personnel must meet, which would initially lie in, giving a quality service to the company, which will be projected in an optimal work performance. This will require understanding the results of the following questions: first, How could rotation be avoided if so desired?, second, What aspects do you consider in the company that lead to not having stable staff? and third, what do you think is the reason for not progressing in sales or creating new customers?; together these questions provide relevant information to this research, to achieve a quality staff in the company.

In table 4, the results of the question are shown, How could rotation be avoided in case it was wanted?, to which the answers of the employees gave greater scale, that the high managers should give it more importance to motivate them and they feel part of the company wanting to be in it. So the result is inclined to an intrinsic motivation on the part of the collaborator, which impacts on the performance of this.

		Frequency	Percentage
Valid	Raising salaries	4	30.8
	Improving the work environment	3	23.1
	Que los altos mandos le den más importancia al personal	6	46.2
	Total	13	100.0

Table 4 Avoid rotation

Source: Own elaboration, with data from IDESA S.A. de C.V.

Through the analysis of the question, What aspects do you consider in the company that favor not having stable personnel?, in table 5 the answers are shown, considering that the factor that influences not having a stable staff, is not having an adequate salary according to the activities they perform, although it is true that it was established at the beginning of their hiring, this is where the valuation of human talent lies, as it is developing intellectual activities for the organization.

		Frequency	Percentage
Valid	Salary (benefits, one-off payments, bonuses)	10	76.9
	Not having a chance for professional growth	1	7.7
	The work environment and daily activities	2	15.4
	Total	13	100.0

Table 5 Plant personnel

Source: Own elaboration, with data from IDESA S.A. de C.V.

When analysing table 6, which shows the results of the question, What do you think is the reason for not progressing in sales or creating new clients, it is understood that the main cause is the lack of techniques to create sales or follow up new clients, which is why personnel with sales techniques or experience in the area will be required, which are part of the skills and abilities that they develop, which will set a functionality in the productivity of the area. The second response also stands out, being the lack of personnel in the area, this as part of the reflection on the analysis of table 4; both responses emphasise the quality that the company wants to project, from its main productive part, being this the valuation of human talent.

		Frequency	Percentage
Valid	Lack of staff in the area	4	30.8
	Not prioritizing new prospects (new customers)	3	23.1
	Lack of techniques or experience in the field	6	46.2
	Total	13	100.0

Table 6 Sales and new customers

Source: Own elaboration, with data from IDESA S.A. de C.V.

With the analysis, exposed in tables 4, 5 and 6, it can be understood that to have Quality Personnel it is necessary to have an emphasis on intrinsic motivation and at the same time with an identity, rooted on the part of the company, which is directed from the hiring, induction, orientation and permanence of the staff, so that this maintains a permanent balance between company-collaborator.

Considering the **Competitive Advantage**, as the last point in figure 3 "Valuation based on the Quality of Intangible Value (Human Capital)", competitiveness between companies is used, which will stand out in the following aspects recognized as resources: financial, material, technological, strategic; to which the human and intellectual will be complemented, who will be the repute in which to achieve greater recognition in the valuation of human talent.

From the question, What could be generated to have a competitive advantage?, is obtained as a result that 9 of the 13 employees consider, that to have a competitive advantage it is required to give a good service to the client, which emphasizes the quality of the product, with a guarantee of certifications that the product is really reliable of the aspects it says, shown in Table 7. In this way, the research will be followed up, in the sections on the value of human talent and quality personnel, within which it can be understood that motivation goes hand in hand with the quality that the company can show through its human talent.

		Frequency	Percentage
Valid	Good marketing	2	15.4
	Implement new technology in the product	2	15.4
	Give good service, quality in the product and guarantee	9	69.2
	Total	13	100.0

Table 7 Competitive advantage

Source: Own elaboration, with data from IDESA S.A. de C.V.

With these three aspects analyzed -Value of Human Talent, Quality Personnel and Competitive Advantage-, it can be understood that to achieve a Win (Company)-Win (Collaborator), it will be necessary to balance the two main entres, who in the development of each of their activities, will generate the quality that is sought to offer, in the products or services provided, and that at the same time an extrinsic motivation is achieved, impacting the intrinsic motivation, who simultaneously see themselves reflected in the value that can be considered in human talent. In the structure of figure 2, the motivation of intangible value will always be present, when it is represented by a need, which is covered once the mission, vision, objectives and values of both the individual and the company are covered, reaching a productive process where the quality of this is specified and that will be creating a work performance as well as the productivity of quantifiable quality.

As part of the results applicable to this research, Table 8 is shown, which explains the system or process that is carried out through the strategies analyzed, which provide information from the survey applied to the personnel who collaborate in the microenterprise, who when answering each of the questions select relevant aspects for this research.

What is it?	How is it done?	How is it evaluated?
Recruitment system (Recruitment process)	Follow the steps established in the selection process, so that the person hired meets the characteristics and decreases staff turnover.	It will be evaluated by global evaluation criteria where the points that were covered to compliance will be marked.
Training and induction (Induction Plan)	When hiring the person, they must give the induction based on the format so that they have no doubts about the company, their position and salaries. This will avoid future conflicts or poor job performance.	This aspect will be evaluated a few weeks later with a Check list that will be given to the contractor to evaluate that induction.
Organization of activities (Calendar of general activities of all areas)	All members of each area must write down in the calendar of activities, their projects so that all areas are aware.	According to the progress of the project of various activities that have been evaluated in a Graph of evaluations where it is indicated who has fulfilled and how they did it.
Plant staff (Requisition of personnel)	When new personnel are needed, the area that requests it must adhere to a position sheet, so that the human resources area is responsible for selecting the person indicated.	It will be evaluated with an Analysis of indicators how much of the personnel hired or interviewed complies with the request.
Feedback meeting and information update	To know what each area is doing and there is information communication, it is suggested to maintain the appropriate communication channels with the intention of avoiding loss of data or relevant information for the company, therefore delay in projects.	After the use of the communication channels, Feedback will be made to confirm that everyone will provide information and are complying with it.

Table 8 Headings on strategies

Source: Own elaboration, with data from IDESA S.A. de C.V.

In a company, what will meet your expectations under the *raison d'être* of the same, will always be the sales, which are delivered low the highest possible quality; this will be fulfilled once it is in a balance, the commitment under which it will be delivered to the client and the functionality of the company, achieved through human talent; provided that human talent maintains in a transcendent way, which for the company is one more value of it, which means that their skills, skills, attitudes and aptitudes, maintain an added value resulting in the valuation of human talent this affecting the motivation of the staff.

In microenterprise, the object of study, an analysis is generated, where it is observed, how the figure of the Value Chain of Michael Porter, can help to deduce, on the importance of motivation in the company, which will be visible at the margin of the value chain, in conjunction with quality, both margins will form the competitive advantage applied in the quality of intangible value. Figure 4 shows how secondary activities influence primary activities and that these will have an impact on the competitiveness that the company represents in the market. The administration of human resources as a secondary activity will be a gap in which it will be defined as the company rebounding in the face of competitiveness, which will be taken care of by human talent, through their work performance, but that this work performance will be driven by how the production process is executed, which is expected to be delivered with the best quality, but this is possible thanks to the delivery and development of the activities carried out by the collaborator, under the commitment that he is part of that quality that the client wants to grant him; being that in this way the system or process of human values, existing in the company, will help the growth of and rebound of the same.

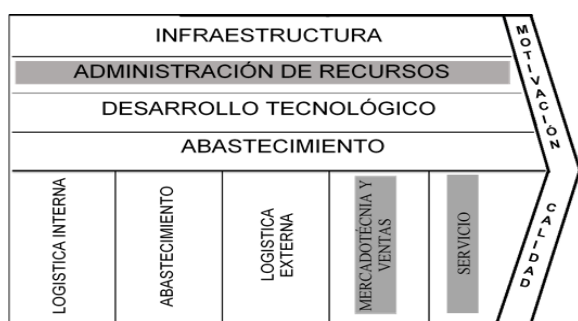


Figure 4 The competitive advantage applied in the quality of an intangible value

Source: *Own elaboration, with data from IDESA S.A. de C.V.*

Therefore quality is boom, of the competitive advantage applied in the quality of an intangible value, since to achieve a quality human talent, it is initially required the individual and in turn business valuation, at the time it generates, the need to be productive, so that in an egalitarian way, a win-win is generated and that both acquire growth benefits, worked through the achievement of processes, applied correctly.

Gratitude

The Tecnológico Nacional de México (TecNM), through our institution the Tecnológico de Estudios Superiores de Ixtapaluca (TESI), seeks to be in constant connection with the productive sector thanks to which the development of this research is possible. As well as each of the people and my family, who are always supporting me.

Conclusions

The motivation of an intangible value as a competitive advantage applied to the quality of intangible value, seen from the perspective of human capital is fundamental, since it will be visualized within a company, the moment in which the individual is able to identify his needs, as well as what he will offer to the organization, since he proposes to provide a service; once the professional or non-professional service is identified, which you can implement, you may have the possibility of differentiating what the contributions to the company will be, through the management of your skills, abilities, attitudes and aptitudes; from a series of contexts that will impact on the selection of the company, where it wants to perform its services. Focusing here on a competitive advantage of quality in the organization, since the more each of the values that involve quality are identified, the collaborator will be able to generate satisfaction, which leads him to perform his work better; impacting on the service offered from the creation of the product, to the delivery of that product, as a final chain, where the commitment on the part of human talent, expressed through the intangible value provide the best that product as part of established standards.

In this way, the company will be able to make an assessment of human capital, considering its intangible part (skills, attitudes, values and skills), as a quality productive advantage, compared to other organizations, as stipulated by Porter. At the time, far from determining the sequence of the value chain, as a secondary activity within the company, it is considered as a primary activity; as well as a basis for the organization, applicable from a sequential and specific quality process for human talent, in order to make a contribution in the search for a better service.

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