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Relationship between intellectual capital and competitive advantage in companies in the commercial sector in Arequipa

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Abstract

The objective of the present study was to examine the relationship between intellectual capital and competitive advantage in commercial sector companies in Arequipa in 2025. The research methodology for this study was quantitative, basic, non-experimental, and correlational in design. A questionnaire was administered to a sample of 320 workers in the business sector in Arequipa. The results show that intellectual capital is moderate, at 65.9%. Companies in the commercial sector also achieved a moderate level of competitive advantage, reaching 60%. Additionally, the hypothesis correlation study, which used Spearman's Rho statistics, found a moderate positive correlation of 0.591 between intellectual capital and competitive advantage. It is concluded that there is a statistically significant relationship between intellectual capital and competitive advantage in companies in the commercial sector in Arequipa in 2025. This demonstrates that companies that invest in improving their intellectual capital can enhance their performance and market position, consolidating advantages over time.

Keywords: Intellectual capital, Competitive advantage, Companies, Commercial sector

Introduction

To adapt to the ever-evolving economic landscape brought about by digitalization, globalization, and increasing competition, companies have rethought their strategy for sustainability (Naranjo-Armijo & Almeida-Blacio, 2024). In this context, the value-creation power of physical assets has been surpassed by intangible assets, such as information, skills, relationships, and experiences (Ficco, 2020; García, 2021). According to Gómez-Bayona et al. (2020), intellectual capital is the set of intangible assets that comprise an organization's valuable and transferable experience. In this way, each of the three main components of intellectual capital—human, structural, and relational—contributes significantly to the development of distinctive competencies within a company (Ramón-Poma & Hinojosa, 2020).

On the other hand, one of the most important concepts in strategic theory is competitive advantage, which Romero et al. (2020) describe as a company's ability to generate more value than its rivals, whether thru differentiation, cost leadership, or focus. Likewise, the resource-based view holds that intellectual capital primarily meets the four criteria of being valuable, inimitable, rare, and organizationally exploitable, which are necessary for a sustainable competitive advantage (Sepúlveda-Rivillas et al., 2022). Therefore, a company's competitive position can be improved by leveraging well-managed internal procedures, the tacit knowledge of its employes, and relationships with suppliers and customers (Alcívar et al., 2024; Salazar et al., 2023).

In this context, companies in the commercial sector often overlook strategic knowledge management in favor of focusing on short-term gains such as physical expansion or low prices, even tho intellectual capital is becoming an increasingly important source of value (Gil et al., 2020). Due to this oversight, they may be unable to innovate in response to consumer demands, adapt to changing market conditions, or establish meaningful connections with their stakeholders (Canizales, 2020; Núñez-Lira et al., 2023). Furthermore, the lack of parameters for measuring and managing intellectual capital also implies the loss of assets that could determine a company's ability to maintain a competitive advantage (Aduna, 2022; Erazo, 2021).

The importance of intellectual capital is paramount in the business sector due to its dynamic nature, its customer focus, and the constant need to differentiate

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(Alonso & Vega, 2024). However, there is a gap between theory and practice: while various studies have shown that intellectual capital can drive competitiveness, many companies still lack formal systems to identify, cultivate, and leverage these intangible assets (Barrios et al., 2022; Cattafi et al., 2025). This discrepancy highlights the need to examine the association between intellectual capital and competitive advantage in the real-world context of commercial enterprises.

This topic is significant because it has the potential to transform how companies think about strategy, helping them evolve from asset-based models and move toward a knowledge economy (Abeysekera, 2021). Because there is an immediate need to understand and manage intellectual capital in a world where the ability to innovate, adapt, and access market information are crucial factors in determining a company's success (Suleiman, 2025, Moghavvemi et al., 2025). Therefore, the present study poses the following research question: How are intellectual capital and competitive advantages related in commercial sector companies in Arequipa in 2025? Furthermore, the main objective of the study is to determine the relationship between intellectual capital and competitive advantage in commercial sector companies in Arequipa in 2025.

From both a theoretical and practical standpoint, it is justified to analyze the relationship between intellectual capital and competitive advantage in business associations in Arequipa. By providing practical evidence of the importance of intangible assets in highly competitive corporate environments, it helps consolidate the theoretical foundations of knowledge management and business strategy from an academic perspective. Furthermore, it offers a more comprehensive view of organizational value, seeking to transcend the conventional perspective based on financial data.

In practical terms, this study is useful for business owners, managers, and decision-makers, as it provides a helpful guide on how to recognize, quantify, and leverage intellectual capital to drive a company's competitiveness. More specifically, it helps companies understand how investments in employe training, internal process improvement, technological advancement, and relationship management can generate long-term competitive advantages. Additionally, it can be used as a basis for establishing organizational norms that foster a culture of learning, creativity, and knowledge.

Methodology

The study included numerical evaluations and statistical analyzes to support the hypothesis and validate the research topic, indicating that it adhered to a quantitative approach (Hernández-Sampieri & Mendoza, 2018). Furthermore, the study falls under the category of basic research, which examines the practical implications of applying a theoretical framework to real-world situations (Escudero and Cortez, 2018). Additionally, the study was non-experimental because the study variables were not directly manipulated (Arias, 2016; Ahmed et al., 2024). On the other hand, as a cross-sectional correlational study, its primary objective is to identify the relationship between the experimental variables. Likewise, due to time constraints, a cross-sectional approach is used for data collection and analysis (Hernández-Sampieri & Mendoza, 2018).

On the other hand, the population is the total number of elements, individuals, or measurements that share a given attribute at a particular point in time. The Arequipa region has a total of 73,574 companies in the commercial sector (Arequipa Chamber of Commerce and Industries, 2023). In this case, the companies in Arequipa's commercial sector constitute the study population, and the employes of those companies represent the unit of analysis.

The sample represents a subset of a larger population. For a sample to be considered representative, all of its members must come from the population being studied (Hernández-Sampieri & Mendoza, 2018). Based on the information described above, the sample size was determined using convenience sampling; according to Hernández-Sampieri and Mendoza (2018), this non-probabilistic, non-random method takes into account individuals' accessibility and their availability to participate in the sample within a specified time frame. In this case, ten (10) employes from 32 companies in the commercial sector of Arequipa were selected. In this way, 320 employes from the business sector served as the unit of analysis or representative sample for the study. These employes included executive staff, managers, heads, and supervisors.

A questionnaire was used as a survey instrument to collect the data necessary for the research; this adapted instrument was created by Huaringa and Bernal (2024). The first variable (intellectual capital) examined 16 items across three sections: human capital, structural capital, and relational capital, on a 1–5 Likert scale. And with a measurement range of low (16–37), moderate (38–59), and high (60–80). The second section contained 10 questions measuring competitive advantage, divided into differentiation and cost leadership, with a low range (10–23), a moderate range (24–37), and a high range (38–50). Likewise, the intellectual capital and competitive advantage variables had reliability coefficients of 0.984 and 0.986, respectively, indicating high reliability and internal consistency of the instrument (Villasis-Keever et al., 2018).

Additionally, they ensured compliance with all applicable ethical standards, including obtaining informed consent from participants, keeping their names confidential, and preserving the confidentiality of their data. Likewise, two main statistical steps were defined for data handling and analysis. Descriptive statistical analysis was conducted after establishing the evaluation parameter matrices and sample dimensions, which allowed for examining the behavior of quantitative responses using frequency and percentage tables. The second stage consisted of testing the research hypotheses using inferential statistics. The data were subjected to the Kolmogorov-Smirnov normality test to determine whether they were parametric or nonparametric. According to this test, the data were determined to exhibit non-parametric behavior, so Spearman's rho statistic is used for the hypothesis test.

Results and Discussion

The data were analyzed using descriptive techniques. Graphical representations of the results, such as bar charts, percentages, and frequency tables, help to understand the data.

Table 1. Frequency and percentage of the intellectual capital variable and its dimensions

Scale	Human capital		Structural capital		Relacional capital		Intelectual capital	
	F	%	F	%	F	%	F	%
Low	88	27.5%	81	25.3%	88	27.5%	81	25.3%
Moderate	197	61.6%	211	65.9%	205	64.1%	211	65.9%
High	35	10.9%	28	8.8%	27	8.4%	28	8.8%
Total	320	100.0%	320	100.0%	320	100.0%	320	100.0%

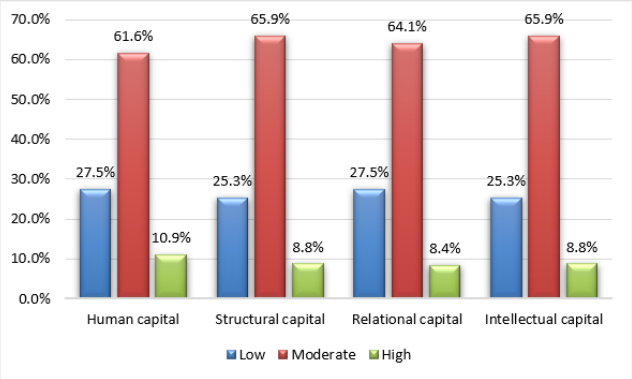

Figure 1. Frequency and percentage of the intellectual capital variable and its dimensions

In Table 1 and Figure 1, the distribution of total intellectual capital, as well as human, structural, and relational capital, among 320 employes of commercial enterprises in Arequipa can be observed. Most dimensions are at a moderate level, with percentages ranging from 61.6% for human capital and 64.1% for relational capital to 65.9% for structural and intellectual capital. Therefore, when it comes to managing intangible assets such as employe knowledge, organizational structures, and external relationships, most organizations find themselves at an intermediate level.

On the other hand, a portion of companies exhibits a low level of intellectual capital, particularly in the areas of human and relational capital (27.5% in both cases). According to this study, knowledge retention, human talent development, and the management of strategic relationships with stakeholders (including customers and suppliers) remain areas with

limitations.

Likewise, the highest levels are the least representative, as they do not exceed 11% in any dimension. This shows that very few companies have made sufficient investments in their intellectual capital to gain a true competitive advantage in the market. Therefore, there is a great opportunity for companies to improve their position in the local market by strengthening their internal and external capabilities through investments in training, innovation, and technology.

Table 2. Frequency and percentage of the competitive advantage variable and its dimensions

Scale	Differentiation		Cost leadership		Competitive advantage	
	F	%	F	%	F	%
Low	30	9.4%	23	7.2%	16	5.0%
Moderate	166	51.9%	190	59.4%	192	60.0%
High	124	38.8%	107	33.4%	112	35.0%
Total	320	100.0%	320	100.0%	320	100.0%

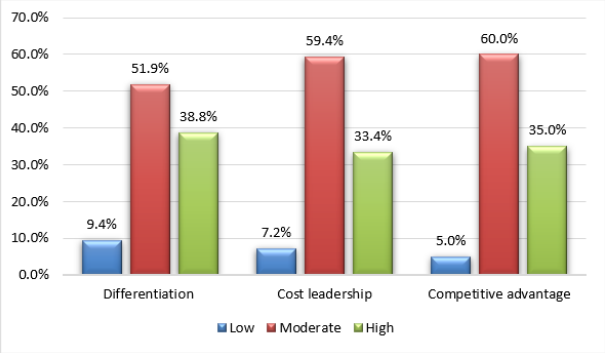

Figure 2. Frequency and percentage of the competitive advantage variable and its dimensions

On the other hand, Figure 2 and Table 2 show the distribution of companies according to their competitive advantage, cost leadership, and degree of differentiation. Most companies fall into the moderate category across all three metrics: competitive advantage (60.0%), cost leadership (59.4%), and differentiation (51.9%). This means that organizations in Arequipa's business sector consider their ability to differentiate themselves, control costs, and maintain a competitive advantage to be at an intermediate level.

On the other hand, there is a notable proportion of companies that reach a high level; this represents 35.0% in competitive advantage, 33.4% in cost leadership, and 38.8% in differentiation. According to these figures, a large percentage of companies have established differentiated strategies that help them compete successfully. However, a smaller number of companies have a low level, with competitive advantage at 5.0%, cost leadership at 7.2%, and differentiation at 9.4%. This shows that most companies have no difficulty acquiring these skills, but others may need to modify their strategies to remain competitive.

Test of normality

The Kolmogorov-Smirnov test for normality revealed the behavior of the data, allowing researchers to choose between parametric and nonparametric statistics for their hypothesis tests.

Table 3. Test for normality of the data

Variables/Dimensions	Kolmogorov-Smirnov[a]		
	Statistician	Gl	Sig.
Human capital	0.334	320	0.000
Structural capital	0.363	320	0.000
Relational capital	0.356	320	0.000
Intellectual capital	0.363	320	0.000
Differentiation	0.292	320	0.000
Cost leadership	0.340	320	0.000
Competitive advantage	0.355	320	0.000

Table 3 shows that all values are statistically significant at the 0.000 level, as indicated by the normality test results. With a p-value below 0.05, it is evident that the study data do not follow a normal distribution. Therefore, the correlation of the hypotheses is calculated using Spearman's rank correlation coefficient, a nonparametric statistic.

Table 4. Correlation between intellectual capital and competitive advantage

Variables	*Rho*	*p*
Intellectual capital Competitive advantage	,591	0.000

Table 4 reveals that the intellectual capital variable and the competitive advantage of the business sector in Arequipa exhibit a moderate positive association (r = 0.591), with a significance level below the p-value (0.05). This demonstrates that a company's ability to differentiate itself and maintain exceptional market performance is closely linked to its intangible resources, including knowledge, relationships, and skills.

This finding is consistent with the research conducted by Aguilar-Echeverría et al. (2024), which also found a moderate positive correlation (0.685) between the two variables. Therefore, it is evident that intellectual capital represents the collective knowledge of an organization's employes, including their education, experience, and any confidential information they may possess.

On the other hand, García-Carranza (2021) agrees that intellectual capital is primarily composed of intangible assets that are important to an organization. These assets include the individuals who work to generate economic capital, which is reflected in the financial statements and represents value both now and in the future. Likewise, Ficco (2020) asserts that a company's success and its ability to stand out from the competition are due to its intellectual capital, which is based on the combined knowledge and experience of its employes.

Table 5. Correlation between the dimensions of intellectual capital and competitive advantage

Specific hypotheses	Variables	*Rho*	*p*
HE1	Human capital Competitive advantage	,622	0.000
HE2	Structural capital Competitive advantage	,577	0.000
HE3	Relational capital Competitive advantage	,598	0.000

Table 5 reveals that the human capital dimension and competitive advantage exhibit a moderate positive correlation (r = 0.622). Similarly, the structural capital dimension and competitive advantage are moderately and positively correlated (r = 0.577). Additionally, a positive and moderate relationship was found between the relational capital dimension and competitive advantage (r = 0.598). Each with a p-value (0.05) below the significance level. These elements of intellectual capital are crucial for a company to outperform its competitors in the market: human capital provides the knowledge and experience, while structural capital enables efficient internal procedures and systems. Relational capital, on the other hand, develops connections with partners and customers. Taken together, these factors enable the company to stay ahead of the competition through innovation and differentiation. According to Uribe et al. (2023), an organization's ability to generate competitiveness in the new services, products, processes, or segments it aspires to migrate to or enter depends on its human capital base, which must be highly skilled and technologically advanced. For their part, Peña-Castellanos and Suárez-Pérez (2025) emphasize the importance of structural capital for the viability and competitiveness of small businesses operating in constantly changing markets. Taking into account the following factors: knowledge management and innovation, efficiency of the organizational system, adoption of technological tools, and organizational structure. Last but not least, according to Córdova and Mamani (2023), there is a positive correlation between relational capital and competitive

advantage. This means that environmental information, both generated and received through connections, affects companies' competitive advantage.

Conclusion

The study results show that, in companies in Arequipa's commercial sector, intellectual capital is positively correlated with competitive advantage (r = 0.591). Furthermore, all proposed hypotheses have been confirmed, demonstrating that the three components of intellectual capital—human capital (0.622), structural capital (0.577), and relational capital (0.598)—have a direct impact on companies' ability to differentiate themselves, innovate, and adapt to an ever-changing and increasingly demanding market. It is concluded that there is a positive and significant relationship between intellectual capital and competitive advantage in commercial sector companies in Arequipa in 2025. Demonstrating that companies can improve their performance and local market position by investing in the development of their intellectual capital, which enables them to consolidate sustainable advantages over time.

The results suggest that further studies should be conducted to examine intellectual capital in industries in the region or in other sectors, including technology, services, and manufacturing, using diverse methodological approaches in their analyzes. In the era of digitalization and technological advancement, this will shed light on how companies transform their experience into a competitive advantage.

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