Intangible Assets and Their Impact on Competitive Advantage: A Systematic Literature Review

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Activos intangibles y su impacto en la ventaja competitiva: una revisión sistemática de la literatura

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ABSTRACT

Introduction: this study evaluated the intangible assets that generate competitive advantage, with a specific focus on the hotel sector where IAs are strategic for adaptive capacity and differentiation.
Methods: guided by the Resource and Capabilities Theory and following the PRISMA systematic review method, the research identified interrelated intangible assets.
Results: the analysis identified five key, interrelated intangible assets that generate competitive advantage: organizational learning, innovation capacity, organizational commitment, internal marketing, and organizational resilience.
Conclusions: the systematic review established that the interrelationship between these five assets, grounded in the Resource and Capabilities Theory, forms a foundational framework for achieving a sustainable competitive advantage.

Keywords: Intangible Assets; Competitive Advantage; Resource and Capability Theory.

RESUMEN

Introducción: este estudio evaluó los activos intangibles que generan ventaja competitiva, con un enfoque específico en el sector hotelero, donde los AI son estratégicos para la capacidad de adaptación y la diferenciación.
Método: guiado por la Teoría de Recursos y Capacidades y siguiendo el método de revisión sistemática PRISMA, la investigación identificó activos intangibles interrelacionados.
Resultados: el análisis identificó cinco activos intangibles clave e interrelacionados que generan ventaja competitiva: aprendizaje organizacional, capacidad de innovación, compromiso organizacional, marketing interno y resiliencia organizacional.
Conclusiones: la revisión sistemática estableció que la interrelación entre estos cinco activos, basada en la Teoría de Recursos y Capacidades, constituye un marco fundamental para lograr una ventaja competitiva sostenible.

Palabras clave: Activos Intangibles; Ventaja Competitiva; Teoría de Recursos y Capacidades.

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INTRODUCTION

Competitive advantage (CA) has historically been analyzed from classical economic approaches, focusing on elements such as productive efficiency, comparative advantage, or distinctive competencies. However, the current organizational environment, influenced by globalization, technological development, and the growing relevance of knowledge, has shifted the focus to less tangible but strategically decisive factors: intangible assets (IA). In this new scenario, these assets are positioned as key resources for achieving sustainable differentiation in increasingly dynamic and competitive markets.

This paradigm shift has been supported by the Resources and Capabilities Theory (RCT), which argues that it is not enough to possess valuable resources, but that the way in which these are combined and articulated into organizational capabilities is essential. From this perspective, Barney[1,2] argues that the true source of VC lies in the complementary interaction between resources and capabilities which, due to their valuable, rare, inimitable, and organizationally embedded nature (as defined by the VRIO model), generate advantages that are difficult for competitors to replicate.

In line with this logic, Kaplan and Norton emphasize that intangible assets do not produce value in isolation, but rather need to be integrated into a coherent strategic architecture that facilitates their alignment with organizational objectives.[3] This interdependence between elements such as organizational learning, innovation, staff commitment, and institutional resilience allows IAs to fully deploy their potential, especially in sectors such as hospitality, where differentiation is based on non-replicable experiences and services.

Based on this theoretical foundation, this article presents the results of a systematic review focused on identifying those intangible assets that, when interacting with each other, contribute to the generation of VC. The novelty of the approach lies in the analysis of the synergistic relationships between these assets, going beyond previous studies that have treated them in a fragmented manner. This integrated view allows for a deeper understanding of the strategic role of IAs and their articulation as a value-generating system in complex organizational contexts.

METHOD

This systematic review was developed under the guidelines of the PRISMA (*Preferred Reporting Items for Systematic Reviews and Meta-Analyses*) method·which ensures a rigorous, transparent, and reproducible approach to scientific literature. The literature search was conducted between April 2023 and June 2025 in high-impact international databases such as *Web of Science* and *ScienceDirect,* as well as in specialized academic repositories in Spanish and English, such as *Redalyc, Latindex, Dialnet, DOAJ, Scielo,* Google Scholar, and *Teseo.* To maximize accuracy, strategic combinations of keywords—such as "competitive advantage," "intangible assets," "AI and VC," and "intangible assets AND competitive advantage"—were applied using the Boolean operator "AND."

The PRISMA process was structured in three phases: identification, screening, and inclusion. In the initial stage, a comprehensive document analysis was conducted to retrieve relevant academic studies (articles, books, theses, and other reports) published during the established period. During the screening, filters were applied to discard duplicates, theoretical works without empirical application, or research without an explicit link to the relationship between intangible assets and competitive advantage. Finally, in the inclusion phase, studies with solid methodological approaches—qualitative, quantitative, mixed, or action research—that provided evidence on the interrelationship between IA and CA were selected.

Clear eligibility criteria were established for each phase, which are shown in table 1. Only publications in Spanish or English with full text access that directly addressed the link between intangible assets and competitive advantage were included. In terms of the analysis, 7 773 publications were initially identified, of which a final sample of 250 documents was selected after screening. *EndNote* software (version X8) was used as a bibliographic manager to organize and systematize the findings, allowing the sources consulted to be refined, classified, and organized.

The data were analyzed using matrices and comparative tables in order to group the studies by thematic categories and emerging trends. The consistency of the information was validated through checklists and triangulation of sources. The entire procedure was recorded in a PRISMA flowchart, which graphically and sequentially reflects the methodological traceability followed, ensuring the reliability of the process and facilitating its replication in future research. The procedure followed is summarized in Figure 1, prepared based on the updated guide for systematic reviews.[5]

Table 1. Inclusion/exclusion criteria in the phases of the PRISMA method

Phase	Inclusion criteria	Exclusion criteria
1. Search/Identification	- Peer-reviewed academic publications - Time frame (April 2023-June 2025) - Spanish and English languages - AI and VC relationship - Full-text access - Indexing in recognized databases	- Duplicate documents - No access to full text - Non-academic sources - Outside the time range
2. Filtering/Screening	- Titles and abstracts addressing the relationship between AI and competitive advantage	- Vague or irrelevant titles/abstracts. - Theoretical studies without organizational or competitive application
3. Article Selection and Inclusion	- Content aligned with the objectives of the review - Clear theoretical framework and methodology - Relevant results addressing relationships between AI and VC - Qualitative, quantitative, or mixed studies with structured analysis	- Redundant information - Unclear or irrelevant results - Lack of methodological rigor - Absence of key relationships analyzed

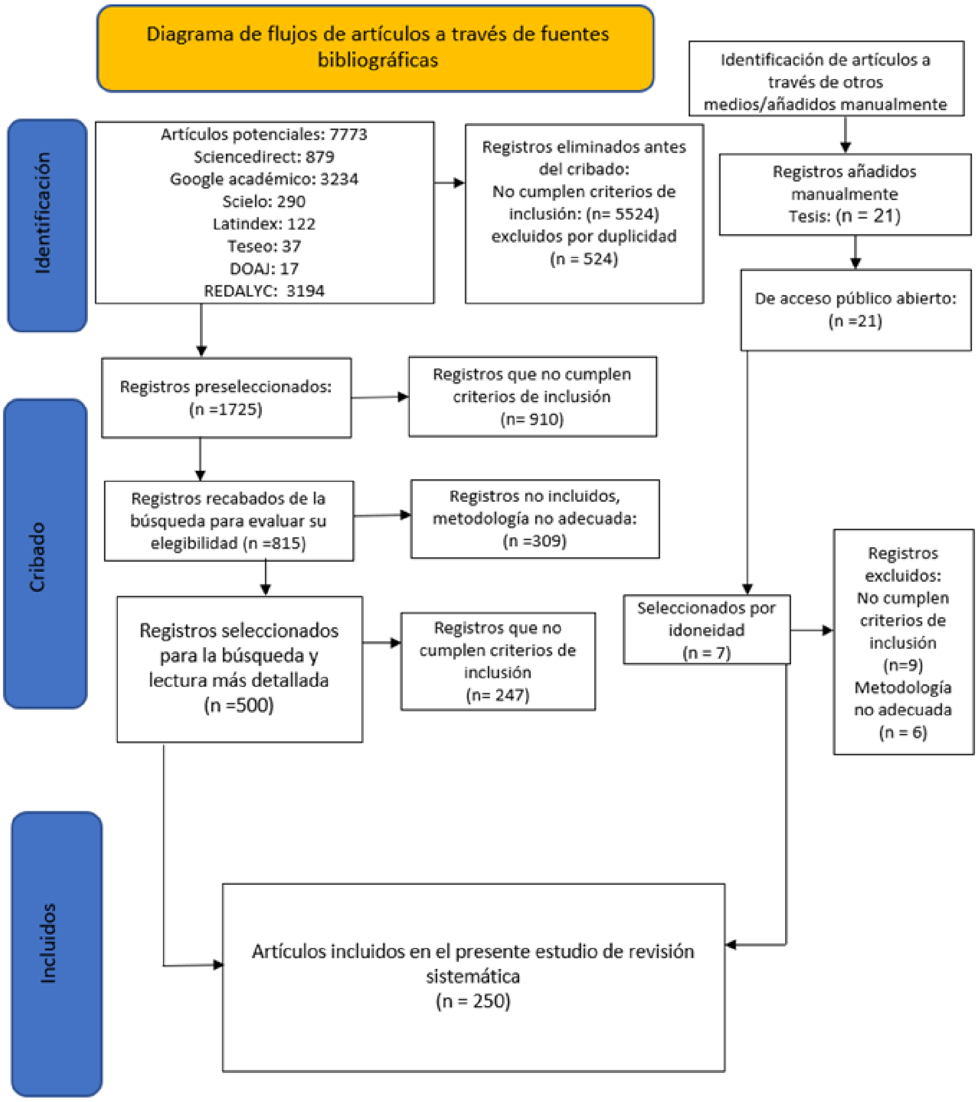

Figure 1. Flowchart of the systematic review of intangible assets that generate competitive advantage

DEVELOPMENT

The literature review covered studies conducted mainly in Latin America and Europe, identifying a wide variety of IAs linked to the generation of CB. The studies analyzed agreed on the importance of intangibles in achieving sustainable differentiation, although they also highlighted the absence of standardized frameworks for their integration into accounting reports. Among the most studied IAs were those related to operational and technological management, such as the use of ICTs, *big data,* clean technologies, quality, logistics, supply chains, circular economy, sustainability, and social responsibility. Likewise, aspects related to human talent were explored, such as knowledge management, psychological, intellectual, and symbolic capital, as well as motivation, climate, and organizational culture. Other studies addressed managerial skills, leadership, customer satisfaction, market orientation, brand management, and strategic communication.

The systematic review made it possible to identify, among the IAs, those that were interrelated and generated VC, taking into account the main premise that these assets do not operate in isolation; on the contrary, their greatest potential is unleashed when they are considered in their interrelationship. Several studies conducted in contexts such as Colombia, the United States, Peru, Argentina, and Mexico have examined the interrelationships between these IAs and their relationship with VC (table 2).

RESULTS

Taking into account the inclusion criteria and conducting a comparative analysis, five key intangible assets were identified, all interrelated, which proved to be generators of VC: organizational learning (OL), innovation capacity (IC), internal marketing (IM), organizational commitment (OC), and organizational resilience (OR).[46,47,48]

OL is understood as an organization's ability to continuously learn, adapt to change, and transform, which strengthens adaptability and enhances IC.[49,50] This is an organization's ability to transform ideas and knowledge, which is expressed in differentiating proposals in products, services, and processes.[51,52]

On the other hand, IM is a resource that allows the commitment of human capital to be mobilized towards the achievement of organizational objectives through adequate internal communication, training, and motivation.[29,39]

Table 2. Publications on the interrelationship between VC-generating IAs

Intangible asset (IA)	Brief definition	Role in VC	Relationships between IA	Type of relationship	Bibliographic references	Country
AO	An organization's capacity to learn, adapt, and transform	Knowledge, adaptation, and transformation	(1) AO-CI	Positive	Prado[6]	Spain
				Positive with an effect on business performance	Jiménez and Sanz[7]	Spain
				Positive	Rodríguez[8]	Colombia
				Positive	Valencia[9]	Colombia
				Positive	Demuner[10]	Mexico
				Positive, moderate, significant	Pajuelo[11]	Peru
			(2) AO-CO	Positive, moderate, and significant	Quiroz and Rondón[12]	Peru
				Positive and significant	Castillo[13]	Peru
			(3) AO-MI	Positive	Lozano[14]	Mexico
				Moderate and significant	Moreno[15]	Mexico
			(4) AO-RO	Positive and significant	Cruz and Dominguez[16]	Cuba
CI	An organization's ability to transform ideas and knowledge into distinctive product, service, and process proposals.	Innovation	(5) CI-CO	Positive (Theoretical contribution)	Llamuca and Negrete[17]	Mexico
				Positive	Placeres et al.[18]	Mexico
			(6) CI-MI	Positive	Rodríguez et al.[19]	Spain
				Positive and significant	Gámez[20]	Mexico
			(7) CI-RO	Positive and significant	Hernández[21]	Cuba
				Positive (theoretical contribution)	González et al.[22]	Mexico
				Positive	Demuner et al.[23]	Mexico
RO	Capacity that enables organizations to successfully cope with adverse events, allowing them to adapt and become stronger in the face of adversity	Adaptation	(8) RO-MI	Positive	García[24]	Mexico
			(9) RO-CO	Positive relationship between RO and *engagement*	Salanova et al.[25]	Spain
				Positive	Valderrabano and Arellano[26]	Mexico
					Pérez[27]	Peru
				Positive, moderate, and significant	Cruz et al.[28] Hernández[21]	Cuba
MI	Resource that enables the mobilization of human capital commitment towards the achievement of organizational objectives through effective internal communication, training, and motivation.	Human capital satisfaction	(10) MI-CO	Positive, moderate, and significant	Bohnenberger[29]	Spain
				Positive	Çoban and Perçin[30]	Turkey
				Positive	Tsai and Wu[31]	China
				Positive	Ahmad and Al-Borie[32]	Saudi Arabia

		Positive	Sukati et al.[33]	Indonesia
		Positive and significant	Valladares[34]	Peru
		Positive and significant	Del Rosario and Eduardo[35]	Peru
		Positive	Lee et al.[36]	China
		Positive, moderate, and significant	Alves et al.[37]	Portugal
		Positive and significant	Bailey et al.[38]	Saudi Arabia
		Positive, moderate, and significant	Araque et al.[39]	Colombia
		Positive, high, and significant	Ismail and Sheriff[40]	Yemen
		Positive	Asiamah et al.[41]	Ghana
		Positive	Calsina et al.[42]	Peru
		Positive	Valderrabano and Arellano[26]	Mexico
		Positive and significant	Raico[43]	Peru
		Positive and significant	Mero[44]	Ecuador
CO	Positive mental state linked to vigor, dedication, and absorption in work	Interrelationships with other intangible assets were analyzed previously		

This strengthens internal customer satisfaction and, with it, OC. In particular, *engagement* is considered a positive, satisfying state of mind characterized by vigor, dedication, and absorption in work.[53] Finally, RO is the positive capacity that allows organizations to successfully cope with adverse events, thus acting as a cross-cutting enabler, allowing the organization to adapt and strengthen itself in the face of adversity.[25,54]

Within the TRC framework, it is possible to make a more precise distinction between resources and capabilities. In the case of OC and IM, they behave primarily as resources because they constitute relatively stable sets of attitudes, knowledge, and communication structures that the organization possesses. For their part, AO, IC, and RO are configured as dynamic capabilities, as they involve processes through which the organization reconfigures and articulates its resources to adapt to the environment and capture opportunities.

As a result, these IAs influence each other in a synergistic process within the organization. Their complexity, uniqueness, and difficulty to imitate position them as a solid and sustainable source of VC, with positive effects on long-term organizational performance and positioning. Although these relationships have traditionally been studied as dyads, evidence shows that it is possible to establish broader and more complex connections between multiple assets, giving rise to a synergistic network that strengthens VC, a position with which we agree in this research.

Each of these five IAs meets the attributes of the VRIO model—valuable, rare, inimitable, and organizationally embedded—which reinforces their strategic status. The empirical evidence consulted confirms positive and significant relationships between them (AO-CI, AO-CO, AO-MI, AO-RO, CI-CO, CI-MI, CI-RO, CO-MI, CO-RO, MI-RO), which validates the existence of an interdependent system. This network of interactions strengthens the organizational capacity to generate and sustain VC, surpassing traditional approaches that have treated these assets in isolated dyads and underscoring the need to analyze them as an articulated system of value creation.

DISCUSSION

The results obtained through this systematic review show that IAs do not operate independently, but are articulated within a complex system of organizational capabilities. This strategic interaction between resources and capabilities is consistent with the postulates of CRT, which emphasizes the importance of their complementarity in achieving and maintaining competitive advantage.[1] Within this framework, it is confirmed that the key lies not only in possessing valuable assets, but also in the way in which these are integrated, mobilized, and transformed within the organization.

Unlike previous studies that have addressed these relationships in a fragmented way—mainly through dyadic analysis—this research proposes a systemic view that highlights the synergy between five IAs: organizational learning, innovation capacity, internal marketing, organizational commitment, and organizational resilience. Their interrelationship enhances organizational performance and contributes to the construction of sustainable advantages that are difficult to replicate. According to Kaplan and Norton,(() (3) ()) this strategic alignment is essential to unlock the full value of IAs and translate it into tangible improvements in long-term competitive positioning.

Likewise, the hotel sector emerges as an ideal environment for studying the impact of these IAs, due to the intangible and experiential nature of its offering. In this type of organization, where service, customer perception, and human capital are key differentiators, effective management of intangible assets becomes essential to consolidating a sustainable competitive advantage. This review did not find any previous research that analyzed this network of interactions in an integrated manner, which gives this approach originality and relevance in highly competitive organizational contexts.

CONCLUSIONS

This systematic review identified five interrelated intangible assets (OA, IC, MI, CO, and RO) that, together, generate sustainable competitive advantage. When strategically integrated, these assets form a system of dynamic resources and capabilities that strengthen the performance, adaptability, and positioning of organizations. From the perspective of the CRT, these IAs meet the VRIO criteria, which legitimizes their status as strategic resources. In addition, their interrelationship enhances a synergistic effect that transcends individual analysis, reinforcing their role in building sustainable competitive advantages.

Unlike previous studies, this work proposes an integrated conceptual architecture that allows us to understand how IAs can be strategically aligned to maximize their value. The novelty of the approach lies in its multidimensional nature, which articulates theories, models, and empirical evidence from various disciplines and organizational contexts.

Finally, it proposes moving toward the development of specific assessment tools that allow for more accurate measurement of the impact of these assets on the generation of CV, especially in highly intangible sectors such as the hotel industry.

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CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

AUTHOR CONTRIBUTION

Conceptualization: Alegna Cruz Ruiz, María de Lourdes Marrero Santos, Damian Valdés Santiago.

Data curation: María de Lourdes Marrero Santos, Damian Valdés Santiago.

Formal analysis: Alegna Cruz Ruiz, María de Lourdes Marrero Santos, Damian Valdés Santiago.

Research: Alegna Cruz Ruiz, María de Lourdes Marrero Santos, Damian Valdés Santiago.

Methodology: Alegna Cruz Ruiz, María de Lourdes Marrero Santos, Damian Valdés Santiago.

Software: Damian Valdés Santiago.

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Writing – original draft: Alegna Cruz Ruiz, María de Lourdes Marrero Santos, Damian Valdés Santiago.

Writing – revision and editing: María de Lourdes Marrero Santos, Damian Valdés Santiago.

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