Stigma Networks towards the formation of Intellectual Capital in the Face of COVID-19

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Abstract

A documentary study was carried out with a non-probabilistic selection of sources indexed in international repositories, considering the year of publication and the relationship between the concepts of organization and human capital. The empirical test of the null hypothesis suggests the non-rejection of a significant difference between the findings reported in the literature with respect to the observations and analyzes carried out in the present work. It is concluded that the observed sample can anticipate a scenario of convergence between labor stigma and talents in their modality of human, intellectual and intangible capital in the organizations that were studied during the pandemic period from December 2019 to April 2022.

Keywords: COVID-19; Human capital; Intellectual capital; Intangible capital

Introduction

Until May 2022, the pandemic has claimed the existence of eight million people, although atypical deaths from pneumonia have been recorded that would raise the figure to 20 million (WHO, 2022). In this sense, the epidemiological traffic light was considered the criterion on which health policies, strategies, and programs were implemented against COVID-19 (PAHO, 2022). Faced with such a scenario, health institutions and centers withdrew their personnel most vulnerable to contagion, illness or death to hire human, intellectual and intangible capital in the most important project of humanity to save lives.

The formation of intellectual capital in the COVID-19 era reoriented teaching and learning towards the virtual classroom (García, 2021). In the self-management process, intellectual capital became an intangible asset of its formation. It then means that self-management is not only a reflection of the virtual classroom protocol. In addition, self-management supposes a transformation of the personal educational environment that could have been transferred to school groups. It could even have transcended to other academic frontiers if the increase in interactions between students from different latitudes is considered.

The literature from 2019 to 2022 suggests that, in the self-management process, stigma was a factor to consider if absenteeism is observed in the virtual classroom (Hernandez et al., 2021). The attribution of responsibility to political, social and educational actors could have influenced the gradual increase in stigma towards the actors directly linked to decision-making. In this way, the students reconfigured a risk scenario such as the traditional classroom towards a stigma scenario such as the virtual classroom (Hernández et al., 2020). In the reconfiguration process, the student adopted enough technologies to demonstrate his position before authorities.

The formation of intellectual capital in the virtual classroom meant a series of recategorizations that the literature identifies as stigma to explain the negotiations between the parties involved. The recognition of differences between political and academic actors could lead to observable asymmetries between administrators, teachers and students (García et al., 2021). In other words, the pan-
demic, through mitigation and containment policies, as well as through strategies of confinement and distancing of people, generated a stigma that the literature reported in the period of the pandemic.

The importance of stigma in teaching and learning among students, teachers, and administrators lies in the fact that it is a reflection of the formation of talents in the COVID-19 era (Bustos et al., 2022). If intellectual capital generated its own categories to explain the transition from the traditional to the virtual classroom, then the differences between the actors intensified, translating into stigmas. As the confinement and distancing intensified, the literature reported the increase in stigma.

However, once the transition from the traditional classroom to the virtual classroom was carried out, stigma was specified as a hallmark attributed to those who make decisions in the educational sector (García et al., 2020). Therefore, when teachers were immunized when they were between 40 and 65 years old and students had to wait to buy and apply a vaccine, stigma was legitimized as a distinctive feature of those who decide, but they had to delegate to the student their self-management of knowledge.

The immunization of all the actors did not generate enough confidence for a concerted return. Rather, the constant was the imposition of returning to traditional classrooms without considering a transition process (Quiroz et al., 2020). Once again, stigma was legitimized as an evaluation tool for the management and transfer of knowledge. The students produced knowledge in the virtual classroom. Given the distancing and confinement, the students had to self-manage their resources, produce their categories and translate their conclusions to maintain a dialogue with themselves before dropping out. The importance of the stigma towards the authorities lies in the fact that it allowed the transition from the traditional classroom to the virtual classroom and vice versa.

Are there significant differences between the findings reported by the literature alluding to stigma towards educational authorities with respect to the observations of the present study?

The premises that animate this research suggest that studies related to human, intellectual and intangible capitals followed a critical path of affection of talents due to the pandemic (Martínez et al., 2019). In this sense, the review and contrast of theories, studies and models will allow advancing in the discussion on the relationship between the categories or variables in order to anticipate an organizational response scenario to risks such as the pandemic (Aldana et al., 2019). Thus, the literature suggests that the three variables or categories of human, intellectual and intangible capital reflect the response of health institutions to the health and economic crisis (Guillén et al., 2021). In this process, the conversion of human capital to intangible capital has been observed in low-risk scenarios, but in the face of the pandemic, a reconversion is expected that allows observing the effectiveness of talents, but also solidarity in the face of the epidemiological crisis (Coronado et al., 2022). Therefore, the conversion of intangible assets to human capital is more feasible. That is, the differences are significant between the structure reported in the literature with respect to the present study. The influence of stigma on the self-management of knowledge and training suggests that human capital, focused on self-care and self-development, would be more likely to bias their attributions of responsibility towards their authorities. Consequently, intellectual capital would be formed from a transition to the most evident stigma on intangible assets. The asymmetries between authorities and students would be appreciated to a greater extent in the formation of intangible assets, since they are the ones who self-manage their self-knowledge more effectively.

**Method**

A documentary, cross-sectional and exploratory study was carried out with a selection of sources indexed to national repositories, considering the keywords and the period of the pandemic from December 2019 to April 2022 (see Table 1).
The Delphi Inventory was used, which records the ratings of expert judges on the subject (Sánchez et al., 2020). In three phases, the inventory registers the initial qualification of the judge considering his degree of disagreement or agreement with respect to the theory of intangible assets, the state of the art and the modeling of the variables. The Delphi technique, frequently implemented to homogenize the answers to the questionnaires and establish percentages of semantic coincidence among the respondents, was used to process the information from the documentary sources, their contents, the reported findings and the discussions involved. The information was emptied into a matrix according to the type of information, their contents, the reported findings and the discussions involved. The information was captured in excel and processed in JAP version 15 (García, 2021). Next, the information was included in a content analysis matrix and specified in a model and hypothesis for its contrast. The Delphi technique was used to specify the complex model and differentiate it from a simple model around the study, observation and analysis of assets and intangible capital in organizations. The parameters of centrality, grouping and structuring were estimated. The hypothesis about the significant differences between the structure of relationships between the variables reported in the category with respect to the observations made in this study was contrasted with the coefficients of centrality, grouping and structure. Values close to zero were assumed as evidence for hypothesis testing. The interpretation of the values was established from the theory of intangible assets that warns of an effective centrality, grouping or structure if the distance of the nodes is close to zero. Therefore, the network of intangible assets will be significant if the null hypothesis is accepted.

Results

The structure of intangible assets shifts towards human capital. This process in which specialized talents updated in knowledge move towards profiles oriented to their integral development; academic, professional and labor supposes a learning of the corporate identity. The theory of intangible assets suggests that talents specialize and update knowledge that generates value for their organization, but the corporate requirements of these organizations reorient their development towards an organizational identity. Corporate governance includes identity as the basis for reputation and responsibility towards the environment. Therefore, the theory of intangible assets explains the transition from the specialization of talents to their insertion with the guidelines of climate change and sustainable development (see Figure 1).
The centrality coefficients warn that the relationships between the input nodes or intangible assets advance towards their conversion into human capital. The transition process is direct and significant. The observed findings are consistent with the results consulted in the literature during the pandemic period. In other words, the centralized distance between the input and output nodes became increasingly narrow due to the health and economic crisis (see Figure 2).

The grouping parameters also suggest relationships that are structured around a tight web of findings related to intangible assets, intellectual capital, and human capital. It then means that the learning of the intangible assets reported in the literature is reconfigured in a network of relationships in accordance with the corporate structures that the literature collects as evidence of the impact of COVID-19 on the organizations studied.
In summary, the results of structuring, centrality and grouping show that the selected summaries obey a logic of intangibles, intellectual capital and human capital-guided by corporate governance guidelines. In the transition of intangible assets such as specialized talents, the literature warns of their conversion to human capital with the inclusion of values and norms required by the organizational environment for its sustainability. Therefore, the observed neo-rural networks are most noticeable in human capital.

**Discussion**

The contribution of the present work to the state of the question was to compare the theoretical structure of the literature from 2019 to 2022 with respect to the observations, analyzes and discussions of the present work. A neural network of human capital formation was found as a result of the interaction between intellectual capital and intangible assets. In relation to the stigma that consists of attributing responsibilities to the authorities for their performance in the face of the pandemic, the results indicate that the observed sample did not reorient their self-management from some attributive bias. Rather, the neural network warns that the analyzed samples could have developed a stigma, but this was dissolved. Lines of research around the incidence of state communication of risks on the opinions of students, teachers or administrators will allow progress towards the prediction of risk scenarios.

**Conclusion**

The objective of the present study was to establish the neural network of stigma in three groups of samples: intellectual capital, human capital and intangible assets. Intellectual capital is distinguished by its self-management orientation without a starting stigma. Human capital, indicated by emotions, values and norms, requires the stigma of the authorities to develop. The intangible asset subordinated to the self-management and production of knowledge can dispense with the stigma. The results show that the formation of human capital prevails as a result in the literature from 2019 to 2022. Studies related to the effects of risk communication around the pandemic on public opinion will anticipate the configuration of the type of intellectual capital, human or intangible.

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