

MANAGEMENT OF INTANGIBLES AT TOURISTS SMALL AND MEDIUM ENTERPRISES

An Applied Case of MERITUM Guidelines

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In the last decades the rapid socio-economic transformation towards a knowledge-based society has meant that the intangibles are increasingly related to the value creation process within organizations. Enterprises with tourist activity include relevant intangible components in its services. They need to professionalize management towards sustainability according to dynamic demands of markets. The MERITUM Project has developed guidelines for measurement and management of intangible assets. This paper shows an application case following these guidelines adapted to a tourist SME (Small and Medium Enterprise) of the city of Tandil, Argentina, and an Intellectual Capital Report is presented. The results of this application become satisfactory as the owners of the tourist SME recognize that identification, measurement and management of intangibles allows improving their business development.

KEY WORDS: *intellectual capital, intangible assets, MERITUM Guidelines, knowledge management, tourist accommodation, tourist SME, value creation.*