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# The Role of Intellectual Capital in Achieving a Competitive Advantage: A Field Study on Jordanian Private Universities in the Northern Region Dr. Hayel Falah Alserhan<sup>1</sup> <sup>1</sup> Al-Bayt University, Jordan *Received: 16 December 2016 Accepted: 4 January 2017 Published: 15 January 2017*

#### 8 Abstract

This study aims to determine the role of intellectual capital and its elements (human capital, 9 relational capital, structural capital) and to achieve the competitive advantage and its 10 dimensions (quality, efficiency, innovation, responsiveness) in the Jordanian private 11 universities in the northern region (Jadara university, Irbid national university, Jarash 12 university, Philadelphia university), where the study sample (90) person of the total study 13 population(120), so questionnaire was designed to verify approaches in the theoretical 14 frameworks of the intellectual capital independent variable, and its relation to the dependent 15 variables, which is the competitive advantage. The hypotheses were tested based on statistical 16 analysis programs, one of the most important results of the study is the existence of a relation 17 of statistical significant between intellectual capital and its three dimensions and achieving 18 competitive advantage, where the study showed that the dimensions of human and social 19 capital are more available than structural capital, so both of them are contributing in the 20 competitive advantage more than structural capital. 21

22

23 Index terms— intellectual capital, competitive advantage, private universities, northern region, jordan.

#### <sup>24</sup> 1 Introduction

he increasing attention of organizations at all levels in the intellectual capital until it's became one of the most 25 important assets and factors of its success if it can benefit from the expertise and skills well, and solve problems 26 that help to form intellectual capital. Therefore, intellectual capital has become the main element in the processes 27 of innovation, change and creativity, thus creating a competitive advantage for the organization. Accordingly, 28 29 whenever the organization is able to assess the intellectual capital well, it will be able to achieve its goals and make decisions related to the re-engineering of its programs, which leads to be more efficient, profitable and 30 competitive whether on the quality of the product or service or cost and price or any other excellence strategies. 31 The competition among universities has intensified sharply, and the effectiveness of the university is strongly 32 related to its ability to compete, continue and survive through the development of its leaders and employees (Al-33 Hawary, 2010a; Al-Hawary, 2010, b), who constitute its intellectual capital, in addition to its external and internal 34 relations and its system. This made it in constant search for what achieves progress and success in various field. 35

#### 36 **2** II.

# 37 **3** Problems of the Study

38 Intellectual capital in the Jordanian economy is one of the main resources of business organizations, including

<sup>39</sup> universities which its progress and excellence have become linked to the good management and utilization of <sup>40</sup> their mental resources. Through the work of the researcher at the Jordanian private universities he noticed that there is still a weak interest in the intellectual capital and lack of awareness of the its impact and its importance in achieving the competitive advantage, and most of its attention was focused on the ways of applying its regulations and the instructions related to its physical assets, so the research aims to answer the following main question:

What is the role of intellectual capital in achieving a competitive advantage? a. Its divided into the following sub-questions: b. Is there a relation of statistical significant for human capital to the competitive advantage of the Jordanian private universities? c. Is there a relation of statistical significant for the relational capital to the competitive advantage of the Jordanian private universities? d. Is there a relation of statistical significant for the structural capital to the competitive advantage of the Jordanian private universities?

50 III.

Aims of the Study a. Explain the importance of the intellectual capital as a tool to achieve competitive advantage. b. Explain how university administration is interested in the intellectual capital. c. Explain the methods used by universities in managing their capital. d. Explain the concept of competitive advantage.

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55 A e. Explain how Jordanian universities benefit from the intellectual capital.

#### 56 **5** IV.

Importance of the Study a. Explain the importance of intellectual capital as a contribution to support the 57 cognitive and organizational capacities of the employee that enable them to produce new products for the 58 organization then to increase their marketing share and gaining a competitive advantage over others. b. Emphasis 59 of the administration and employees of private Jordanian universities that the university cannot achieve its 60 61 objectives efficiently without realizing the importance of the intellectual capital. c. The need to preserve the intellectual capital and means of investment that support the competitive advantages. d. The research is 62 an academic attempt to shed light on the importance of intellectual capital in business organizations and the 63 economic in general and how can be developed and maintained to achieve a competitive advantage. e. The 64 importance of the field aspect, which shows the patterns of strengthening intellectual capital in Jordanian higher 65 education institutions, and clarifying strengths and weaknesses point, and the ways to develop and maintain their 66 intellectual capital. 67

68 V.

# <sup>69</sup> 6 Hypotheses of the Study a) The first main hypothesis

There is a statistical significance correlation at the level of significance (0.05) between the ability of the Jordanian 70 private universities in the northern region to manage their intellectual capital and to achieve their competitive 71 advantage. It's divided into the following sub-hypotheses: a. There is a statistical significance correlation at 72 the level of significance (0.05) between the ability of the Jordanian private universities in the northern region to 73 manage their human capital and to achieve their competitive advantage. b. There is a statistical significance 74 75 correlation at the level of significance (0.05) between the ability of the Jordanian private universities in the 76 northern region to manage their structural capital and to achieve their competitive advantage. c. There is a statistical significance correlation at the level of significance (0.05) between the ability of the Jordanian private 77 universities in the northern region to manage their relational capital and to achieve their competitive advantage. 78

# 79 **7** VI.

# 80 8 Research Methodology

The research relies on two methods; the first is theoretical study; by using descriptive analytical method to describe the intellectual capital and its role in achieving the competitive advantages of privet Jordanian universities in the northern region and by relying on what is stated in the administrative literature on the subject of study in addition to what is on the internet. The second method is the field study; through the preparation of survey lists to collect data, in addition to rely on previous studies.

# 86 9 VII.

#### 87 10 Research Plan

In order to achieve the research objectives, it has been divided as follows: First: previous studies in the field of
studies. Second: the conceptual frame work of intellectual capital. Third: the competitive advantage and its
basic determinants. Fourth: the field study.

91 VIII. First: Previous Studies in the Field of Studies

Pisaria, 2013, india study This study aims to know the reasons for using competitive advantages in the
 education sector, And to define the different types of competitive advantages in the education sector, which it

consider as a very pure field. In addition to the impact and effectiveness of competitive advantage used by private

95 colleges or universities.

# <sup>96</sup> 11 ? Greco and others study, 2013, Italy

97 This study presented an analysis within a University Spin-Off, based on interviews submitted to five key figures

98 (the CEO, the scientific supervisor, a shareholder, an employee and a long-term customer). The analysis is aimed 99 both at identifying which future investments should be made, and at identifying possible misalignments among

<sup>100</sup> the perceptions of the organization's stakeholders .The implementation of the framework creates a useful panel

for the planning of investments in intellectual capital assets in order to create value. Moreover, it may emphasize

possible discrepancies among interviewees about the importance of each intellectual capital asset.

# <sup>103</sup> 12 ? Makda and others study,2010, Jordan

This study aims to clarifying the role of marketing knowledge in determining the strategies for academic programs in (7Jordanian universities in Amman) and to explain how the competitive advantages are achieved. This study has been applied on two groups (administrations and the student of business).

107 ? Mitchell, 2010 study:" a model for managing intellectual capital to generate wealth". Massey University.

The objective of this study was to develop and test a model for managing of intellectual capital. Three sources of intellectual capital-human capital, internal capital, and external capital-contributes to the outcomes essential to differentiate the organization in the marketplace.

# **13** Second: Conceptual framework of intellectual capital

For many years, physical asset indicators were the main evidence of an organizations successful performance. However, the situation has changed after information technology revolution in the knowledgebased economy. Since 1980 business performance has not been limited only to physical assets instead intellectual capital are

increasingly playing a major role in business performance.

# 116 14 Intellectual capital concept

Ralph Stayer was the first one who use the term intellectual capital in the early 1990s, when he pointed out that natural resources were the most important components of national wealth and most important assets of the organizations until the emergence of intellectual capital, which is the most important components of national wealth and highest assets of organizations (Harhoosh 2007).

As for (OECD,1999) was defined the intellectual capital as the knowledge, experience and technology of the organization in addition to its relationship with customers and the skills that help the organizations to gain competitive advantages.

(T.Stewart,1998,p11) was defined the intellectual capital as the skills available in an organization that has a wide knowledge make it capable of making the organization global by responding to customer requirements and the opportunities offered by technology.

127 There for, the researcher agrees with all the previous concepts that good knowledge, experience and skills can

128 be used to achieve the objective of the organization with high efficiency and achieve a competitive advantage.

# <sup>129</sup> 15 Components of the intellectual capital

Despite the differences between the researchers about the component of the intellectual capital, but most of the agreed that it consists of the following three dimensions:

# 132 16 Human capital

The value that the employees of a business provide through the application of skills, and expertise. Human capital is an organization's combined human capability for solving business problems and exploiting its intellectual portray. Human capital is inherent in people and cannot be owned by an organization.

Therefore, human capital can leave an organization when people leave, and if management has failed to provide a setting where others can pick up their knowhow. Human capital also encompasses how effectively an organization uses its people resources as measured by creativity and innovation(Al-Hawary, 2015; Al-Hawary & Shdefat, 2016; Al-Hawary & Alajmi, 2017; Al-Hawary, S.I.S. Nusair, 2017).

# 140 17 Structural capital

141 It is owned by an organization and remains with an organization even people leave. It includes proprietary 142 software, processes, patents, and trademarks, as well as the organization's image, and proprietary databases.

# 143 18 Relational capital

It is a value of the relation between the organization and its customers which is focusing on the satisfaction of the
customers by paying its attention to their customers and listens to their complaints and fined solution to them.
Therefore, the researcher believes that the interaction between these components helps to determine the value

147 of the total intellectual capital of the organization. In other words, the organization who's members possess 148 competencies, skills, creativity, and have the ability to learn ,in addition to possessing organizational structures, data base, policies and procedures, communication technology, and it has a good relations with its customers, it will contribute significantly to achieve its goals.

# 151 19 The importance of measuring and evaluating intellectual 152 capital

The importance of the intellectual capital emerged at two levels: the first one is internal level which is related to management, the second level is external which is related to stakeholders. The importance of measuring intellectual capital at the external level (stakeholders) a) Provide information about the future performance of the organization that can be utilized by investors, lenders and interested parties. b) Reduce the problem of the available information asymmetry between beneficiaries. c) Encouraging educational institutions and support their abilities to influence stock price.

# <sup>159</sup> 20 The importance of measuring intellectual capital at the <sup>160</sup> internal level (management)

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#### <sup>163</sup> 22 Third: competitive advantage

The researcher differed about the definition of competitive advantage; some of them defined it as "a set of methods that make other organizations incapable to keep up with it currently or future (Kolter 1997). While (AL-Qairoty and others, 2014; Al-Hawary & Hadad, 2016; Al-Nady et. Al, 2013; Al-Hawary & Ismael, 2010) defined it as" a set of characteristics owned by the organization during a given period of time, which superior it over their competitors and qualify it for more opportunities. As for ??Stevenson, 2005, 4) asserts that competitive advantage is aimed to meet customer needs in order to attract the customer.

As for the concept of competitive advantage in university education, ??Mustafa 2003 ) pointed out that : it includes two main elements; the first one is the ability to excel upon the competitor universities in the vital fields such as study programs libraries, halls, etc. the second one is the ability to attract students from domestic and overseas market.

Accordingly we can say that the competitive advantage is conditions that allow a company or country to produce a good or service at a lower price or in a more desirable fashion for customers. Matching core competencies to the opportunities.

# 177 23 The main types of competitive advantage

There are three main types of competitive advantage (Afaf Alsaed, 2012): a) Low cost: the ability of company 178 to produce a good or service at a lower price or in a more desirable fashion for customers the quality: ability 179 of company to produce a high quality good or service to meet customer needs. b) Just-in-time (JIT): is an 180 inventory strategy companies employ to increase efficiency and decrease waste by receiving goods only as they 181 are needed in the production process, thereby reducing inventory costs. Source of competitive advantage: (Aboud, 182 183 1999:9) a) Innovation; which is means the continuous improvement in products. b) Just-in-time (JIT); which 184 is mean to increase efficiency and decrease waste by receiving goods only as they are needed in the production process, thereby reducing inventory costs. c) Knowledge; which is means the experiences of the employees of the 185 organization. 186

# <sup>187</sup> 24 Competitive advantage strategies

There are three main strategies of competitive advantage ??Mustafa Rajab, 2011): a) Low coast: the ability of 188 company to produce a good or service at a lower price or in a more desirable fashion for customers. These 189 conditions allow the productive entity to generate more sales or superior margins than its competition b) 190 Differentiation Strategy: A superiority gained by an organization when it can provide the same value as its 191 competitors but at a lower price, or can charge higher prices by providing greater value through differentiation. 192 Competitive advantage results from matching core competencies to the opportunities. c) Focus strategy: s the 193 process of determining customer needs and wants in order to drive the working force behind the company's 194 products or services. 195

#### 196 **25** IX.

197 Fourth: Field of Study

# <sup>198</sup> 26 b) Sample of the study

The study sample was selected from the universities mentioned in table (1) which include administrative staff( deans of the faculties, heads of departments and directors of the administrative departments in the university,

- which were (120), then it has been selected randomly (90) person, after that questionnaires were distributed to them, (83) has been retrieved by (%92.42). after counting, (7) questionnaires were excluded because they were
- not valid for analysis because ere not completed. thus, the number of questionnaires analyzed (76) by (%91). Tale (2) shows the distributed, retrieved and valid questionnaires for analysis.

# 205 **27** Table 2:

206 The distributed, retrieved and valid questionnaires for analysis.

207 Source: preparing by researcher based on the analysis results.

# <sup>208</sup> 28 c) Tools of the study

The researcher relied on questionnaire as a data collection tool, where the tool was developed to measure the impact of intellectual capital in achieving a competitive advantage in private Jordanian universities in the north. Tool of study included the dimensions of intellectual capital (human capital, relational capital, structural capital) and competitive advantage (quality, efficiency, innovation, responsiveness). The researcher asked a group of experts and academics to study the questionnaire and to give their comments and suggestions thereon.

# <sup>214</sup> 29 The study tools divided into two parts:

The first: includes personal data and fictional data related to the personal characteristic of the study sample (gender, academic qualification and occupation).

The second: includes the data of intellectual capital and its elements as follow: a) Human capital includes fifteen paragraphs. b) Relational capital includes nine paragraphs. c) Relational capital includes fifteen paragraphs. d) Competitive advantage includes its elements (quality, efficiency, innovation, responsiveness).

Each paragraph has five choices according to fifth Likert scale starting from (1) strongly disagree until (5) 220 totally agree. It has been used Cronbach's alpha Coefficient to determine the stability of research variables as 221 shown in table (1). Where the study showed that the full scale e of the study tool has a high degree of stability 222 amounted to (0.948), while the human capital scale has high degree of stability (0.812), and the structural 223 capital has high degree of stability (0.886), while the relational capital has (0.577) which is acceptable. As for 224 competitive advantage has a high degree of stability (0.886). Table (4) shows findings of the characteristics of 225 the population research sample, where it is noted that the majority of the study sample are male (%66). While 226 the employee who holds PHD degree in the Jordanian privet universities in the north (%68) that's because a 227 dean must have obtained PHD. While the percentage of those who occupy the position of head of department 228 is (34.2%). Table (6) shows the average and standard deviation of competitive advantage dimensions; (quality, 229 efficiency, innovation, responsiveness) in the Jordanian private universities in the northern region. As we notice 230 that the level of competitive advantage is very high .also, the quality dimension is in the first place (4.1332) with 231 standard deviation (0.6012) and high level. This means that Jordanian private universities apply the competitive 232 dimensions well. While the dimension of responsiveness came in the second place with average (4.1332) and 233 standard deviation (0.6012). As for innovation it came in the third place with average was (3.643) and standard 234 235 deviation (0.678). While the efficiency was in the fourth place with average (3.215) standard deviation (0.746). 236 The table also shows that the average of all dimensions of the competitive advantage was (3.6658) and relative weight was (75.208), while (T) value was (10.458) which is more than T-test value (1.63). In addition the tale 237 shows that the significant level was (0.000) which is less than (0.05). Which means that Jordanian private 238 universities that have been studied in this research have a high level of competitive advantage and it achieve the 239 through the effective management of intellectual capital. 240

# <sup>241</sup> 30 d) Findings of the study First: characteristics of the population research sample

# <sup>243</sup> 31 e) Analyzing the study questions

<sup>244</sup> **32 X**.

# <sup>245</sup> **33** Test Hypotheses a) The first hypotheses test

There is a relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian private universities to manage their human capital and to achieve its competitive advantage.

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Volume XVII Issue V Version I Year () A Table (7) as we see in table (??) that (T) value = (9.554) at the level of significance (0.00) is less than (0.05) which is indicate that there is a relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian private universities to manage their human capital and to achieve its competitive advantage. Also, the table mentioned that the coefficient of correlation (R) = (0.741) which is means that there is a strong relation between human capital and competitive advantage in the Jordanian privet universities that have been studied in this research. In addition we can notice that the coefficient of correlation (R2) = (0.551). this means that the variance in the competitive advantage variable is due to the change in human capital while the rest variables is due to other factors, therefore we accept the first sup-hypothesis which states that there is a relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian private universities to manage their human capital and to achieve its competitive advantage.

#### <sup>260</sup> 35 b) The second hypotheses test

There is a relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian 261 private universities to manage their relational capital and to achieve its competitive advantage. as we see in table 262 (??) that (T) value = (11.688) at the level of significance (0.00) is less than (0.05) which is indicate that there is 263 a relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian private 264 universities to manage their relational capital and to achieve its competitive advantage. Also, the table mentioned 265 that the coefficient of correlation (R) = (0.799) which is means that there is a strong relation between human 266 capital and competitive advantage in the Jordanian privet universities that have been studied in this research. 267 In addition we can notice that the coefficient of correlation (R2) = (0.644). this means that the variance in 268 the competitive advantage variable is due to the change in relational capital while the rest variables is due to 269 other factors, therefore we accept the first sup-hypothesis which states that there is a relation with a statistical 270 significance at the level of significance (0.05) between the ability of Jordanian private universities to manage their 271 relational capital and to achieve its competitive advantage. 272

c) The third hypotheses test ??) that (T) value = (4.540) at the level of significance (0.00) is less than (0.05) 273 which is indicate that there is a relation with a statistical significance at the level of significance (0.05) between 274 the ability of Jordanian private universities to manage their structural capital and to achieve its competitive 275 advantage. Also, the table mentioned that the coefficient of correlation (R) = (0.459) which is means that there 276 is a strong relation between structural capital and competitive advantage in the Jordanian privet universities that 277 have been studied in this research. In addition we can notice that the coefficient of correlation  $(R_2) = (0.214)$ . 278 this means that the variance in the competitive advantage variable is due to the change in structural capital while 279 the rest variables is due to other factors, therefore we accept the first sup-hypothesis which states that there is a 280 relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian private 281 universities to manage their structural capital and to achieve its competitive advantage. 282

#### <sup>283</sup> 36 d) Main hypothesis test

There is a relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian 284 private universities to manage their intellectual capital and to achieve its competitive advantage. as we see in 285 286 table (??) that (T) value = (1.352) at the level of significance (0.00) is less than (0.05) which is indicate that there is a relation with a statistical significance at the level of significance (0.05) between the ability of Jordanian 287 private universities to manage their intellectual capital and to achieve its competitive advantage. Also, the table 288 mentioned that the coefficient of correlation (R) = (0.830) which is means that there is a strong relation between 289 structural capital and competitive advantage in the Jordanian privet universities that have been studied in this 290 research. In addition we can notice that the coefficient of correlation (R2) = (0.678). this means that the variance 291 in the competitive advantage variable is due to the change in intellectual capital while the rest variables is due to 292 other factors, therefore we accept the first sup-hypothesis which states that there is a relation with a statistical 293 significance at the level of significance (0.05) between the ability of Jordanian private universities to manage their 294 intellectual capital and to achieve its competitive advantage. 295

296 XI.

#### 297 37 Findings

a) The study showed the results of the first hypothesis test using correlation coefficient to determine the relation
between the intellectual capitals and to achieve the competitive advantage. The study found that there is a with a
statistical significance relation with a correlation coefficient (0.830) at the level of significance (0.05) between the
ability of Jordanian private universities to manage their human capital and to achieve its competitive advantage
in varying proportions, which is their dimensions can be arranged according to their importance as follows:

(relational, human and structural). b) There is a strong relation between the human capital management 303 304 and enhancing the competitive advantage of Jordanian private universities, where the correlation coefficient 305 was 0.741 and relative weight 73,162. c) There is a strong relation between the relational capital management 306 and enhancing the competitive advantage of Jordanian private universities, where the correlation coefficient was 307 0.799 and relative weight 73, 29. d) There is an accepted relation between the structural capital management and enhancing the competitive advantage of Jordanian private universities, where the correlation coefficient was 0.459 308 and relative weight 70,118. e) The results showed that the Jordanian private universities applied the competitive 309 advantage well, where the quality dimension is in the first place then it followed by responsiveness and finally 310 came the efficiency. f) The study showed the majority of the employees in private universities are male who hold 311 a hold PHD degree and works as head of department. 312

#### 313 **38 XII.**

Recommendations a) Jordanian private universities must realize the importance of intellectual capital in order to develop it by achieving the competitive element that contributes to universities success.

b) Universities must recognize the importance of maintaining their qualified and experienced staff by improving

their functional positions, which helps them materially and morally. c) Universities need to pay attention to the requirements of structural capital through the development of data system and new technologies and update the

databases. d) Universities must to encourage the creativity and innovation by experimenting the innovative ideas

320 presented by the employee and put them under execution.

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a) Research Population Includes 4 private Jordanian universities in the northern region incensed by the ministry of Higher education as shown in the following table:

- SerialName of Universities
- 1 Jadara university
- 2 Irbid national university
- 3 Philadelphia university
- 4 Jarash university

Figure 1: Table 1 :

3

Variable	Number of Paragraphs	Coefficient of Stability		
		Cronbach's Alpha) (		
human capital	15	0.812		
structural capital	15	0.886		
relational capital	9	0.677		
Competitive advantage	16	0.886		
All axles	55	0.948		
	Source: preparing by researche	r based on the analysis results.		

Figure 2: Table 3 :

#### 4

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Figure 3: Table 4 :

 $\mathbf{5}$ 

	DimensionAverag	tandard Deviation	(T) Value	Relative Weight				
1	Human 3.655 <b>4</b>	54707	12.748	73.162				
1	capital	01101	12.140	10.102				
2	Structural3.5110	38901	11.109	70.118				
	capital							
3	Relational3.7140	44490	11.650	73.29				
	capital							
	Total 3.6276	4603	11.835	72.19				
	of intel-							
	lectual							
	capital							
Source: preparing by researcher based on the analysis results.								
T-Test value at significant level 0.05 and the freedom degree 74 is 1.63.								
Table (5) shows that the average of		0	Which means	that Jordanian private				

	$\mathbf{I}$
intellectual capital dimensions was $(3.6276)$ and	universities that have been studied in this research
standard deviation $(0.4603)$ while (T) value was $(11.835)$	a high level of intellectual capital and it achieves
which is more than T-test value $(1.63)$ . The table also	competitive advantage
shows that the significant level was $(0.000)$ which is less	management of intellectual capital?

Figure 4: Table 5 :

#### 6

Variables	Average	Standard	Level		Relative	Level of
		Devia-		Value	Weight	Signifi-
		tion				cance
Quality	84.102	17.214	high	0.60120	4.1332	0.000
Efficiency	66.346	3.613	high	0.74673	3.2155	0.000
Innovation	75.064	9.761	high	0.67823	3.6433	0.000
Responsiveness	75.32	11.246	high	0.60111	3.6712	0.000
Total Of						
Competitive	75.208	10.4585	high	0.65681	3.6658	0.000
Advantage						
Q · 1 1 1 1	.1	1.	1.			

Source: preparing by researcher based on the analysis results.

T-Test value at significant level 0.05 and the freedom degree 74 is 1.63.

Figure 5: Table 6 :

				(?) value	(T) value	(F) Signi value level	fica <b>(Be</b> 2) value	(R) Results value of hy- pothesis
Independent van Human capital Source: preparin T-Test value at	ng th rese			-	) 9.554 sis results.	93.3860.000 74 is 1.63.	0.551	0.741 acceptable
Figure 6: :								
8								
	(?) value	(T) value	(F) value 134.89	level	$\operatorname{cance}(\mathrm{R2}) = 0.466$	value	(R) valu 0.79	01
Independent variable	0.910	3.699			0.200			
Relational capital	0.755	11.68						
					Sourc	e: statistica	l analysis	results.
			Figure	7: Table	e 8 :			
9								
	(?) value	(T) valu	e v	value	Significan level 0.000	ce (R2) value 0.214	(R) value 0.459	Results of hy- pothesis acceptable
Independent var	·i- 1.665	3.61		20.000	0.000	0.214	0.409	acceptable
able structural capita	al 0.600	4.54	0					
			Figure	8: Table	e 9 :			
(								
		(?)	(T)	(F)	Signific	can(da2)		(R) Results of
		value	value		ie level 740 0.000	value 0.678		value hypothesis 0.830 acceptable
Independent van Intellectual capi		$0.439 \\ 0.360$	$1.352 \\ 3.110$					
Relational capit	al	0.540	5.414					
Structural capit	al	0.344	3.106			Source: s	tatistical	analysis results.

Figure 9: Table (10

 $<sup>^1 \</sup>odot$  2017 Global Journals Inc. (US)

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<sup>&</sup>lt;sup>4</sup>Source: preparing by researcher based on the analysis results.

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