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Presenting the Intellectual Capital Model in Islamic Azad University, Garmsar Branch

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Abstract

Purpose: This article was the result of a research project with the same title in the Islamic Azad University of GARMSAR.

Methodology: The main purpose of this study is to present the intellectual capital model of the Islamic Azad University of GARMSAR. The statistical population of this study includes 7261 students, administrators, staff and professors of the Islamic Azad University of GARMSAR. In this study, according to Morgan's table, 367 people randomly the sample of the research was selected. The tool used in this research was the standard questionnaire for measuring intellectual capital BONITIS (2004) including 37 questions in three dimensions of physical, structural and human capital. Due to the standard nature of this questionnaire, only formal validity is sufficient. Cronbach's alpha method was used to calculate the reliability of the questionnaire. For the questionnaire performed on a sample of 30 people, Cronbach's reliability in the intellectual capital measurement questionnaire was calculated to be (0.927).

Findings: The results of the confirmatory factor analysis test show that the most important components of intellectual capital in GARMSAR unit include physical capital, human capital and structural capital. In addition, the status of physical capital, structural capital and human capital in GARMSAR unit is above average.

Conclusion: Contract And the results of Friedman rank test at 99% confidence level show that the highest average is related to the component of physical capital with an average of 2.39 and in the second place is human capital with an average of 2.14 and in the third place is the component of structural capital with an average of 1.47.

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1. Introduction

Our economy has changed from an industrial state to a knowledge economy (Toffler, 1981; Drucker, 1993) and the competitive advantage of organizations is based on their ability to exploit knowledge resources. The importance of knowledge as an economic resource has been reviewed from many perspectives, and the result is different concepts, each of which typically emphasizes a different but related aspect of the same phenomenon. Such as: "Knowledge Society"; (Toffler, 1981), "Information Society"; (Giddens, 1994), "Learning Economics"; (Harrison and Kessels, 2004), "Intangible Economy" (Anderson, 2004) and so on. In the knowledge economy, intellectual capital is the most important asset of organizations (quoted by Amiri et al., 2010).

The intangible aspect of economics is based on intellectual capital, and its primary raw material is knowledge and the ability to learn. In other words, today, the management of intellectual capital, organizations and institutions will lead to higher success in the future horizons of competitive markets and credit reliability. In the current era of intellectual capital has become a very necessary stimulus for the sustainability of a system in today's competitive environment (Khavandkar et al., 2009.)

Intellectual capital is described in one of its many and most well-known definitions as economic value in a combination of three intangible categories: human capital, which refers to the capabilities, competencies, and knowledge of human resources. Structural capital in which organizational knowledge is mainly defined as the content of existing business processes, methods and systems. Physical capital, knowledge embedded in business networks that includes connections to the physical space of the organization based on facilities and infrastructure with the following It is its external constructions (Costa, 2015).

With rapid advances in technology, especially in the field of computer communications and biological engineering, the pattern of world economic growth has changed fundamentally since 1990, after which knowledge of finance (monetary) and physical capital has been replaced as the most important investment (Chen Et al., 2005). Knowledge as an asset has this unique nature compared to other types of assets, the more it is used and the more it increases its value (Chen and Zhai, 2004). Today, the move towards a win-win economy is changing the prevailing pattern of the industrial economy. Such an economy needs to have a basis on the axes of intellectual capital (Khalkhali et al., 2012). In the current era, which is called the knowledge revolution, knowledge has become more important than other factors of production, such as land, machinery, etc., and has been recognized as the most important factor of production. One of the most important features of knowledge is its invisibility. This means that it is intangible and it is very difficult to determine the true value and measure it. Although in the past, organizations were able to measure and calculate the value and size of their production factors using accounting methods, but today these accounting methods are not efficient. Given the course of knowledge change in the world, it can be concluded that in the past most of the assets of organizations were tangible and today a large part of the assets of organizations is invisible. Knowledge or knowledge capital as a factor of wealth production has become more preferred than other physical assets. Knowledge capital is mostly based on knowledge and information and can include everything from customer loyalty to technological skills that have a significant impact on organizational innovation processes. Knowledge capital due to the importance of its constituent elements, human capital, physical capital and structural capital will have a significant impact on the performance of organizations. There has been a lot of research on the impact of knowledge capital on the performance of organizations, such as the 2004 study by Buntis and Cow and Richardson in Malaysia. In an article entitled "Measuring the Effectiveness of Intellectual Capital", Canon and Albert introduce the key reason for measuring intellectual capital, identifying hidden assets and strategically developing them to achieve organizational goals. Measuring intellectual capital and knowledge management functions can have significant benefits in the organization will help it in determining business strategy, process design and also providing competitive advantage. (Canon and Albertor, 2004).

In order to get a complete picture of the executive performance and real value of public and private organizations, all aspects of the organization should be examined. Current management and measurement principles are based on accounting or financial issues and will be difficult to do alone. These methods are developed only to maintain the financial capital of organizations. Continuation of this process leads to the creation of systems that incorrectly measure the non-financial value of the organization. Measuring intellectual capital in organizations will have the following benefits: It will lead to the description of an integrated measure of value in organizations that is not necessarily financial. It will lead to the exchange of changes in the value perceived by different stakeholder groups in order to perform better. Intellectual capital is valued as the present value of the profitability of most organizations compared to business competitors. For example, economic benefits such as pricing and distribution capabilities, greater return on financial resources compared to other business competitors. Faghihi Farahmand states in his book Management in Iran that: Organizations in the not too distant future will be forced to do the same when in the past they managed and evaluated their investments in physical assets. Invest in intangible assets. Merr et al. Have proposed five reasons for measuring intellectual capital (Mer and Nellie, 2004). 1- Helping organizations to set their strategy: Today, organizations pay attention to opportunities, threats, competitiveness and the main competencies of the company in setting strategies. Today, the assets and resources of companies are significantly invisible. Therefore, companies need to consider intellectual capital as the most important factor in setting their strategy. Organizations need to be aware of the relationship between intellectual capital and profitability, and how knowledge-based assets affect their strategy-making process. 2. Evaluate the implementation of strategies: Another reason to measure intellectual capital is to create key performance indicators to help evaluate the implementation of strategies. Experience has shown that information about intellectual capital becomes valuable to users when it is linked to the company's strategies. It is therefore important to develop a set of strategy-driven performance metrics as shown in the Norton and Kaplan Balanced Scorecard. They believe that measurement should include single-loop and double-loop learning. Through the profit-customer-employee chain, it can be seen that companies' profits depend on customer satisfaction and customer satisfaction in the employee satisfaction group. Therefore, when implementing strategies, we must pay attention to employee satisfaction and invest in this satisfaction, and through the link between employee satisfaction and strategies, we can ensure that strategies are evaluated for successful implementation.

3- Diversity and strategic development: Today, companies, due to their limited resources, seek to exploit the resources and assets of other companies, and this is done through various inter-organizational communications, and most of these exchanges for knowledge and information. Therefore, companies definitely need to evaluate their intellectual capital and the intellectual capital of their competitors. 4. Compensation for services: Financial measures can only encourage short-term thinking and are criticized for a variety of reasons. This criterion, because they are highly retrospective and historical, causes little attention to intangible assets such as employee capability and customer satisfaction. As a result, today's companies have a greater emphasis on non-financial performance metrics in their managerial and employee incentive programs. 5. Communicating to foreign stakeholders: Today, there is a pressure on companies to move towards disclosure and attention to this intellectual capital and valuation of intellectual capital, while academics, financial analysts and accounting associations are still Discussions and definitions are about intellectual capital. These companies cannot communicate their intellectual capital, which results in intellectual capital information is used only by internal managers and is not known to foreign shareholders (Mer, 2004). In general, it can be concluded that because Companies to have a better understanding of the value creation process and to be able to make significant improvements in their performance, should move towards measuring and managing intellectual capital (Gan and Saleh, 2015). Therefore, this study seeks a response to determine the level of intellectual capital and identify strategies for its promotion in the Islamic

Azad University of GARMSAR. In general, in recent years, several researches related to intellectual capital have been conducted, some of which are mentioned below:

A study by Guthrie, et al. (2015) entitled "Reflections and Forecasts: A Decade of Intellectual Capital Accounting Research". The purpose of this study is to review and critique the field of intellectual capital accounting research (ICAR). The research literature shows that an organizational and business revolution is taking place regarding the need to understand the value of knowledge resources and how to manage them. The research has four special effects. The first effect is to identify the field of scholarship along with accounting research of intellectual capital. Second, it provides a comprehensive picture of what has happened in the field of ICAR over the past decade. Third, it provides evidence of why and how intellectual capital accounting research is changing. Fourth, it sets the stage for future research and political developments. From these four influences or contributions, our definition of intellectual capital accounting (ICA) emerges. Intellectual capital accounting, accounting, reporting and technology management is related to the organization to understand and manage knowledge resources. This can be an account of the size and development of knowledge resources such as employee competencies, customer relationships, financial relationships and information and communication technology. In addition, the analysis highlights several interesting patterns and worrying trends in ICAR.

Abdullah, D. F., & Sofian, S. (2015) entitled "The relationship between intellectual capital and company performance". Intellectual capital is the intangible asset of an organization that is often associated with performance. Intellectual capital is usually classified into three component cores: human capital, structural capital, and relational capital. The company is one of the listed government companies in Malaysia. The findings showed that in general, all companies in Malaysia recognize the existence or importance of intellectual capital in their organization. In addition, most organizations have adopted key performance indicators to measure their group performance. More importantly, the findings confirm that all four components of intellectual capital have a positive and significant relationship with firm performance. Surprisingly, it was found that relational capital as an element of intellectual capital has the strongest relationship with the performance of large companies, followed by spiritual capital, structural capital and human capital. This result shows that intellectual capital is a vital factor for business success and performance. More importantly, when measuring performance, spiritual capital in intellectual capital needs to be examined and calculated. Finally, this study suggests that future research should examine the impact of new intellectual capital on the performance of large companies in different industries. For example, the focus is on industries with high intellectual capital, such as business or services, finance or technology.

Another study by Costa (2015) entitled "Evaluating the efficiency and productivity of intellectual capital of Italian yacht cruise companies". This study analyzes the relationship between intellectual capital management and internal performance of Italian yacht cruise companies using data envelopment analysis and Malmquist productivity index as experimental tools. The use of Malmquist productivity index shows that less than half of the sample companies have improved their productivity in the allotted time, and in contrast, the results of data envelopment analysis allow conclusions in in-depth intellectual capital management. Wet.

Another study by Gan and Saleh (2015) entitled "Intellectual capital and corporate performance of technology companies in Malaysia" This study examines the relationship between intellectual capital and corporate performance of technology companies (MESDAQ) listed on the Malaysian Stock Exchange Experiments have shown whether performance creation by measured value-added intellectual property (VAIC) can explain the assessment of profitability and productivity market. This study concludes that VAIC can explain profitability and productivity, but Cannot explain the market assessment.

Another study by Wang and Chang (2015) entitled "Intellectual capital and performance in cause and effect models". This article seeks to examine the elements of intellectual capital in business performance and the relationship between the elements of intellectual capital from a perspective of cause and effect. Human capital indirectly influences performance through three other elements, namely innovation capital, process capital

and customer capital. Innovation capital is an effective process capital that in turn affects customer capital and ultimately customer capital participates with performance. In short, human capital is the primary leadership factor for which management must make great efforts. This research helps managers to identify the appropriate elements of intellectual capital and their indicators in business performance and many solutions for management in The IT industry provides.

A research has been conducted by Dong, O., & Gao, CH.(2012) entitled "Knowledge Capital Engineering of Creative Industrial Park based on multi-objective (variable) and entropy decision-making methods". According to the analysis of evaluation results, a series of policies And evaluations are proposed to improve the development of intellectual capital from creative parks, which provides the basis for decision-making for knowledge flow, knowledge innovation, and the knowledge engineering structure of creative parks.

Another study by Lu (2012) entitled "Intellectual Capital and University Performance in Taiwan" conducted. The results showed that universities are much better and more successful in managing cost efficiency than education and research efficiency. Regression analysis revealed that intellectual capital plays an important role in influencing the efficiency of education and research. Finally, a conceptual guide to performance improvement strategies is provided that helps managers and executives improve the efficiency of their activities.

A study by Khalkhali et al. (2012) entitled "Designing a model to identify and manage intellectual capital in the education system in Iran." The following results are obtained: In this model, human capital includes items such as assessment and progress of teachers and the development of self-assessment. Internal structural capital includes items such as factors that create a comprehensive quality-oriented strategy and knowledge based on continuous improvement. Relationship capital can include participatory development.

A study conducted by Ghorbani et al. (2012) entitled "Study of the relationship between intellectual capital management and organizational innovation in the branches of Bank Melli Iran". The statistical sample of the group included 155 employees of the bank in 2011. Findings for the main hypothesis showed that the relationship between intellectual capital management and organizational innovation with 95% confidence and the amount of relationship capital is higher than human capital.

Theoretical framework and conceptual model of research

Often, the term "intellectual capital" is considered synonymous with "intangible assets", while, according to the Organization for Economic Co-operation and Development (OECD) definition, intellectual capital is not synonymous but as a subset of a business's intangible assets. To be more precise, there are intangible items that are not logically part of an organization's intellectual capital. An organization's reputation is an example of this. An organization's reputation may be a by-product (or a result) of the rational use of an organization's intellectual capital, but it cannot be considered a part of it. Recently, a number of contemporary classifications have moderated this distinction by specifically dividing intellectual capital into areas of external capital, internal (structural) capital, and human capital (Mojtahedzadeh, 2003). The following definitions have been provided by these prominent researchers, the important points of which are as follows: Intellectual capital is a vague and complex information, but when understood and exploited it can provide a new resource base through which the organization can compete. In another definition, Bentis Et al. (1999) believe that intellectual capital is the effort to use knowledge effectively (the end product (as opposed to information) of raw material (Bentis et al., 1999). Intellectual capital is the term for combining intangible market assets, intellectual property, human assets and infrastructure assets - which enable an organization to carry out its activities. Intangible assets (such as trademarks, patents, trademarks, and trademarks) that are considered in modern accounting methods. Intellectual capital is the sum of the knowledge of the members of the organization and the application of their knowledge. Which can be used to create wealth. Intellectual capital is a collective mental ability or key knowledge as a whole. Intellectual capital is knowledge that can be converted into profit in an organization. Therefore, intellectual capital as intellectual resources, knowledge, information, experience and intellectual assets that can be defined as a lever in the direction of value creation

(Qelich Lee, 2006). Intellectual capital is the knowledge that appears in a recognizable and useful form in the organization. And this fundamental and important feature helps in understanding the intellectual capital. Intellectual capital is the knowledge that is used in order to create value. It is the title of knowledge, skills, and abilities that can be turned into wealth and values, the end result of which is value creation. One of the most common misconceptions about intellectual capital is that it differs from the terms intellectual property, knowledge assets, information, and data. Each of these items is different but at the same time interdependent. When data is structured, it forms information. Targeted consumption of information leads to knowledge creation. According to the definition, "intellectual capital is knowledge that has been transformed into something that is valuable to the enterprise." Intellectual assets or knowledge assets are the product of this knowledge. Thus, from the accounting point of view, intellectual assets (debt balances) are assets such as patents or intellectual property, while intellectual capital (creditor balance) is the sum of corporate wealth (financial rights) invested in intellectual property. The relationship between data is information. The relationship between data, information, knowledge and intellectual capital is shown in the chart below (Mojtahedzadeh, 2003).

In a model called value position, intellectual capital consists of three main components that interact to create value. (Rodov, I. and Leliaert, P, 2002). These three components are: • Human capital • Structural capital • Physical capital Within this value position, the intellectual capital of the organization will have the following characteristics: 1. Intellectual capital can be as flexible as a patent or as flexible as human capacity. 2. Intellectual capital can include both inputs and outputs of the value creation process. Therefore, intellectual capital is knowledge that can be converted into value or be the end product of the knowledge transfer process. 3. The capital of thought is created from the action and reaction of human capital, structural capital and physical capital. 4. Value is not derived directly and alone through one of these factors, but only through the establishment of a systematic and optimal interaction between these three components. Therefore, in order for the organization to be able to turn intellectual capital into value, it is necessary to be powerful in all three of the above fields. Human capital is the foundation of physical capital, and the two interact to create structural capital. At the center of these three is the intellectual capital that comes from their interaction. This interaction is dynamic, continuous and evolving. In addition, the more space the circles have in common, the more intellectual capital they will generate. Although the definitions and concepts of intellectual capital are not all the same, the field of intellectual capital is moving in a direction that we are witnessing convergence in its concept. In general, researchers and those involved in intellectual capital agree on three elements of human capital: Structure (organizational (and capital) (Qelich Lee, 2006).

Methodology

According to the division of research in terms of purpose, the present study is an applied research. It is also a descriptive-survey research in terms of classification in terms of data collection. All students, administrators, staff and professors of the Islamic Azad University of GARMSAR make up the statistical population of this study, which includes 244 faculty members. There are 117 employees and line managers and 6900 students. In total, the statistical population of the study includes 7261 people. In this study, according to Morgan's table, 367 people were selected as the sample. Sample was selected.

Table 1. Community size and sample

Sample	Population	Categories
13	244	Faculty
6	117	Staff
348	6900	student
367	7261	Total

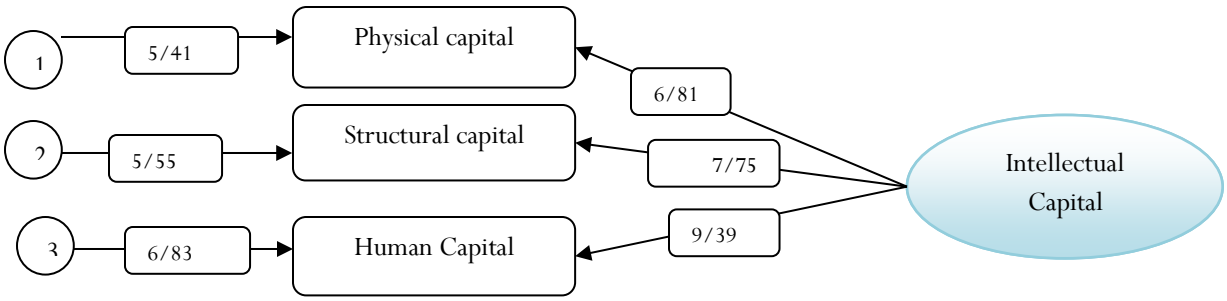

Figure 1. Confirmation model for measuring the intellectual capital of GARMSAR unit in the case of significant numbers

Findings

1) What are the main components of intellectual capital in the Islamic Azad University of GARMSAR? According to the standard questionnaire used in this study, in order to answer the first main question of the research, the confirmatory factor analysis test was used. The results of the test of the measurement model according to the following diagram show that all the parameters of the model are at an optimal level. In addition, the results of research data collection and output model show the highest impact coefficients related to the capital component. Human and the second place is the component of structural capital and finally in the third place is the component of physical capital. (Figure 1) shows the confirmation model of measuring the intellectual capital of GARMSAR unit in the case of significant numbers. According to the output of this graph, all the obtained coefficients are significant. Because the value of the significance test (t) of each of them is greater than 1.96.

Table 2. Model fit indicators

AGFI	0.98	GFI	0.95
RMSEA	0.041	P	0.0001

The next output (Figure 2) shows the intellectual capital measurement model in standard estimation mode. According to the results of this graph, because the RMSEA value is also less than 08 /. Is. As a result, it can be concluded that the model has a good fit.

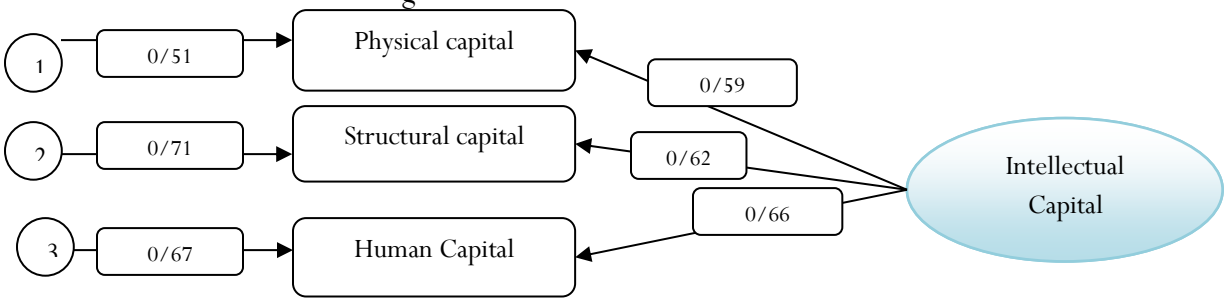

Figure 2. Confirmation model for measuring the intellectual capital of GARMSAR unit in the case of significant numbers

2) What is the status of the main components of intellectual capital in the Islamic Azad University of GARMSAR?

Table 3. t-test of physical capital component

	t	df	sig	Mean difference	%95confidence level	
					Low limit	upper
Physical capital	5.649	366	.000	1.62943	1.0622	2.1967
Structural capital	2.514	366	.002	.47684	-.1427	1.0964
Human Capital	8.833	366	.000	3.71662	2.8892	4.5441

The results of t-test at 99% confidence level and degree of freedom (df = 366) and a significant level of 0.000 show that the status of physical capital is one of the main components of intellectual capital in GARMSAR unit above average. The status of structural capital from the main components of intellectual capital in GARMSAR unit are above average. And the situation of human capital is one of the main components of intellectual capital in GARMSAR unit above average.

3) What is the rank of each of the research components?

Table 4. Friedman rank test

	Ranking mean
Physical capital	2.39
Structural capital	1.47
Human Capital	2.14
N	367
q.square	170.011
df	2
sig	.000

The results of Friedman rank test at 99% confidence level and degree of freedom (DF = 2) and a significance level of 0.000 and chi-square 170.011 show that the three components under study have different ranks. The highest average it is related to the component of physical capital with an average of 2.39 and in the second place is human capital with an average of 2.14 and in the third place is the component of structural capital with an average of 1.47.

Conclusion

Marr et al. Define intellectual capital as a set of knowledge assets that belong to an organization and are part of the characteristics of an organization, and significantly improve the situation by adding value to the key stakeholders of the organization. Competitive organization leads. In a simple definition, intellectual capital is the difference between the market value and the book value of a company's assets. According to this definition, intellectual capital includes processes and assets that are not usually reflected in the balance sheet. The measurement of intellectual capital is important in two ways. One, within the organization, which aims to better allocate resources for efficiency and minimize organizational costs. Another, outside the organization, which aims to make available information on existing and potential investments of the organization to predict future growth and long-term planning. GARMSAR is discussed and finally practical suggestions are presented as follows. According to the results of the research, the research proposals are presented taking into account the three dimensions of the study. .

Suggestions related to the physical capital dimension: - The results showed that in general, the sample is satisfied with the possibility of access to different parts of the city. Therefore, considering the geographical location of GARMSAR unit and the possibility of access to different cities, including the capital, tried to

improve the current situation. - Many students expressed moderate satisfaction with the condition of the lighting system, heating and cooling of colleges and educational buildings. Therefore, by considering the components of saving consumption, try to improve the current situation. Because saving and reducing costs does not necessarily mean consuming less, but it means consuming correctly. Proper consumption is formed with new and less consuming equipment. - It is necessary to increase the administrative and welfare facilities in the university and the establishment of offices and special resorts for staff, faculty and students as one of the priorities facing the university. - Despite some office automation systems, many university activities are done on paper and manually. Therefore, it seems necessary to expand and encourage activities through office automation in various sectors of education, research, administration, finance, etc. - Due to the nature of higher education (university) and the lack of reference databases in this university, the provision of various databases seems necessary. High speed internet access is an unattainable dream for all faculty members and students in many universities! Compared to many construction and laboratory costs, meeting such a demand does not involve much cost. As the results of this study showed, the highest demand of the sample was related to high-speed Internet access. - Usually in universities, the ratio of available computers to staff, faculty and students is at an acceptable level to some extent. But the modernization of many computers in the university is a problem. are. Therefore, it is necessary to update these systems in GARMSAR unit. Providing many teaching aids, including new multimedia facilities, can make a significant contribution to the learning process. Accordingly, it is necessary to present and implement a written program to complete the databases and multimedia software in the university.

Suggestions related to the structural capital dimension In order to improve the situation of structural capital, the following components of the main components of intellectual capital in GARMSAR unit are presented: Shortening the waiting time to respond to the educational, research and student requests of faculty members and students of this university unit. - Shortening the administrative and executive affairs of the university and the implementation of university programs based on time management. - Paying attention to the satisfaction of staff, students and faculty of educational services and providing administrative, financial, educational and welfare services based on the current needs of academics, taking into account the services provided in accordance with the needs of educational departments. Recently, the establishment of postgraduate courses (master's and doctoral degrees) in university units is difficult, but providing the possibility of continuing education in higher levels for students can strengthen the trust and interest of students, staff and faculty in this university unit. Even the existence of postgraduate education is one of the main reasons for the presence of students in associate and bachelor degrees of a university. Paying attention to the suggestions and criticisms of staff, faculty members and students by considering the fit between all programs and plans of the university with the needs of staff, faculty members and students by senior managers and vice chancellors. - Doing most of the activities of staff, managers and professors related to students, responding directly to students and providing face-to-face and correct advice to them, the correct implementation of this can play a significant role in creating a friendly atmosphere in the university and student interest and finally It will train experienced ambassadors for the GARMSAR branch of the Azad University.

Suggestions related to the human capital dimension In order to improve the situation of human capital, the following components of the main components of intellectual capital in GARMSAR unit are presented: In recent years, special attention has been paid to in-service training at the Islamic Azad University. Therefore, it is necessary to allocate an appropriate budget in this university unit to update the knowledge and skills of staff and faculty members at the university level. Monitoring tools on the training process are also important. Requiring staff to train and learn and providing various incentives to encourage in-service training for staff and faculty can enhance the function of in-service training. - Usually in universities, people with a long history are more skilled and specialized in doing things. Basically, the presence of experienced people (also with a clear and good record) is considered as an important asset. Therefore, it is necessary to pay attention to the importance of the background of the staff and faculty members (also with a proud history of education and

research) and to preserve and protect them in the university. - Paying attention to the satisfaction of students, staff and faculty members and identifying the factors affecting the departure or relocation of staff, students and university professors in this university seems necessary. Of course, part of the dissatisfaction is beyond the university level. For example, the amount of salaries and bonuses of the staff and professors of the Azad University is based on a general guideline. However, the vice chancellors and senior managers of the university can make adjustments in some executive cases. This is very important in dealing with students. For example, in response to reasonable and even unreasonable student demand, it is necessary to provide a reasonable and correct response. Or, for example, in the field of administration, in one university the necessary loan is implemented after a process of several weeks, and in another university it is done in just a few hours. Therefore, the conditions can be provided for human resource satisfaction and efficient resource conservation. Even with a centralized structure and the same instructions. - Paying attention to justice in hiring staff, faculty members and capable and efficient female managers in the university. - Creating appropriate fields for acquiring ICDL knowledge for everyone in the university, students, staff and faculty) and paying attention to the fields of application of the latest information and communication technologies in the university and paying attention to the ICT literacy level of students, staff and faculty members . - The results of t-test show that, in terms of the sample, the status of the components and the three dimensions of intellectual capital in the Islamic Azad University, GARMSAR Branch, is at a desirable level. According to the statistical table of the fourth chapter), it is determined that the highest average is related to the component of physical capital with an average of 2.39, in the second place is human capital with an average of 2.14 and in the third place is the component of structural capital with an average of 1.47. Therefore, it is suggested that in the future planning of the university, more attention be paid to improving the structural situation and human capital in the GARMSAR unit. To put it more clearly, the president and vice chancellors of the university are expected to prioritize improvement and empowerment programs over the structural capital component of the university, so that according to the favorable situation of physical and human capital, the status of structural capital is upgraded to the total intellectual capital. GARMSAR unit to be upgraded.

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