Analysis of the Role of Intellectual Capital Dimensions on Customer Attraction

Mani Mokhberi[1]

[1]*Department of Accounting, Roudsar and Amlash Branch, Islamic Azad University, Roudsar, Iran.*

Abstract: *This research explores the role of intellectual capital dimensions—human capital, structural capital, and relational capital—on customer attraction in government counter offices in the East of Gilan Province. The study utilized a quantitative approach, collecting data through a 5-point Likert scale questionnaire administered to a randomly selected sample of 94 respondents. The validity and reliability of the questionnaire were confirmed through expert evaluations and Cronbach's alpha coefficients, respectively. Descriptive statistics revealed a balanced distribution of respondents in terms of gender, age, and education. Hypothesis testing using Spearman correlation and Friedman's analysis of variance indicated that all three dimensions of intellectual capital positively influence customer attraction, with relational capital having the strongest impact. Based on these findings, practical recommendations were provided for enhancing customer attraction through targeted improvements in human, structural, and relational capital.*

Keywords: *Intellectual Capital, Customer Attraction, Government Services, Gilan Province.*

I.   Introduction

Customer attraction refers to the process of drawing potential customers or clients to a service, product, or organization. In the context of government counter offices, customer attraction involves creating an environment and offering services that are appealing, accessible, and efficient, thereby encouraging citizens to engage with and utilize government services. It encompasses various strategies and practices aimed at meeting the needs and expectations of the public. This could involve improving service quality, reducing waiting times, enhancing communication channels, and ensuring that the services provided are relevant and user-friendly.

In government counter offices, customer attraction is crucial because these offices serve as the primary interface between the government and the public. The way services are delivered can significantly impact the public's perception of the government, influencing their trust and satisfaction levels. Effective customer attraction strategies in these offices could lead to higher levels of citizen engagement, better compliance with government programs, and overall improved public service delivery. In an ideal scenario, the dimensions of intellectual capital—human capital, structural capital, and relational capital—would play a pivotal role in enhancing customer attraction in government counter offices in the East of Gilan Province. Human capital refers to the knowledge, skills, and competencies of the employees. If government staff are well-trained, knowledgeable, and capable of empathetic communication, they would be able to address customer queries efficiently and provide high-quality service. This would result in increased customer satisfaction and, consequently, attract more people to use the services. Structural capital involves the processes, databases, and organizational culture that support service delivery. In the ideal scenario, government counter offices would have streamlined processes, advanced information systems, and a culture of continuous improvement. This would enable quick service delivery, reduce bureaucracy, and make the entire experience more convenient for the customer. As a result, customers would be more likely to use government services because they perceive them as efficient and reliable. Relational capital, which refers to the relationships the organization has with its customers and other stakeholders, would also be crucial. In the ideal scenario, government counter offices would maintain strong, positive relationships with the public, built on trust, transparency, and effective communication. Regular feedback mechanisms would be in place to ensure that services are continuously improved based on customer input. This would create a positive reputation for the offices, making them more attractive to customers. Several potential obstacles could prevent the ideal scenario from occurring. First, there could be a lack of investment in human capital. Without adequate training and development opportunities, employees might not possess the necessary skills or knowledge to provide high-quality services, leading to inefficiencies and dissatisfaction among customers. Structural capital could also pose challenges. Government offices may be burdened by outdated processes, inadequate information systems, or a lack of resources to implement necessary improvements. Bureaucratic red tape and resistance to change could further hinder the development of more efficient and customer-friendly processes.

Relational capital might also face obstacles. Poor communication channels, lack of transparency, and ineffective feedback mechanisms could damage the relationship between the government offices and the public. If customers feel that their concerns are not heard or addressed, they may become disillusioned and less likely to use government services. To achieve the ideal scenario, a multi-faceted approach is necessary. First, significant investment in human capital is crucial. This could involve comprehensive training programs for government employees, focusing on customer service skills, problem-solving, and effective communication. Continuous professional development opportunities should also be provided to ensure that employees are up-to-date with the latest practices and technologies.

Enhancing structural capital requires modernizing processes and systems. This could involve adopting new technologies, such as digital service platforms, to streamline service delivery and reduce waiting times. Additionally, efforts should be made to foster a culture of innovation and continuous improvement within government offices, encouraging employees to contribute ideas for enhancing service delivery.

Strengthening relational capital involves building trust and transparency between the government offices and the public. This could be achieved by implementing regular feedback mechanisms, ensuring that customer complaints and suggestions are taken seriously and acted upon. Public communication campaigns could also be launched to inform citizens about the improvements being made, thereby building a positive reputation for the offices.

The main research question for this study is: How do the dimensions of intellectual capital (human, structural, and relational capital) influence customer attraction in government counter offices in the East of Gilan Province?

The problem under investigation is of significant importance as it addresses the efficiency and effectiveness of public service delivery in government counter offices. In many regions, including the East of Gilan Province, government counter offices are often criticized for being slow, inefficient, and unresponsive to the needs of the public. These issues can lead to public dissatisfaction, decreased trust in government institutions, and low levels of citizen engagement with government programs.

By investigating the role of intellectual capital dimensions in customer attraction, this research aims to identify strategies that can improve the quality of services offered by these offices. This is crucial for ensuring that citizens receive the services they need in a timely and satisfactory manner, which is a fundamental aspect of good governance. Improving customer attraction in government offices can also have broader implications, such as enhancing public

trust in government, increasing compliance with government regulations, and improving overall public welfare.

This research is significant because it addresses a critical gap in the literature regarding the impact of intellectual capital on customer attraction in the public sector, particularly in the context of government counter offices. While intellectual capital has been extensively studied in the private sector, its application in the public sector remains underexplored. By focusing on the government offices in the East of Gilan Province, this study provides valuable insights into how intellectual capital can be leveraged to improve public service delivery.

The innovative aspect of this research lies in its comprehensive approach to understanding the interplay between human, structural, and relational capital in the public sector. Unlike previous studies that may have focused on one dimension of intellectual capital, this research considers all three dimensions and their combined impact on customer attraction. This holistic approach allows for a more nuanced understanding of the factors that contribute to effective public service delivery.

Research Hypotheses are:

1. H1: There is a significant positive relationship between human capital and customer attraction in government counter offices.

2. H2: There is a significant positive relationship between structural capital and customer attraction in government counter offices.

3. H3: There is a significant positive relationship between relational capital and customer attraction in government counter offices.

4. H4: The combined effect of human, structural, and relational capital is significantly related to customer attraction in government counter offices.

Scientific Objectives of the Research are as follow:

1. To assess the impact of human capital on customer attraction in government counter offices.

2. To evaluate the role of structural capital in enhancing customer attraction in government counter offices.

3. To examine the influence of relational capital on customer attraction in government counter offices.

4. To investigate the combined effect of human, structural, and relational capital on customer attraction in government counter offices.

The subject scope of this research focuses on the dimensions of intellectual capital (human, structural, and relational capital) and their impact on customer attraction in government counter offices. The temporal scope of the research is the year 2023, during which data will be collected and analyzed to understand the current state of intellectual capital and customer attraction in these offices. The spatial scope of the research is the East of Gilan Province, where the study will be conducted. This region has been chosen due to its unique socio-economic context and the specific challenges faced by its government offices in attracting and retaining customers. The findings of this research have broad applications across various sectors, including educational institutions, executive bodies, and government agencies. In educational institutions, the research could inform the development of curricula that focus on building intellectual capital in the public sector. This could involve creating programs that emphasize the importance of customer service, process improvement, and relationship management in government offices. For executive bodies and government agencies, the research findings could be used to design training programs for employees, aimed at enhancing human capital. These bodies could also use the findings to justify investments in modernizing processes and systems (structural capital) and improving communication channels with the public (relational capital). Additionally, the research could inform policy decisions regarding the allocation of resources to areas that would most effectively improve customer attraction in government offices. Overall, the research findings could contribute to better governance by providing actionable insights into how intellectual capital can be harnessed to improve the quality and efficiency of public service delivery. This, in turn, could lead to higher levels of citizen satisfaction and trust in government institutions, which are crucial for the functioning of a healthy democracy.

II. Literature review

Intellectual capital (IC) is a multifaceted concept that plays a crucial role in the modern knowledge-based economy. It refers to the intangible assets that organizations possess, which contribute to their competitive advantage. Unlike traditional forms of capital, such as financial or physical assets, intellectual capital is inherently non-physical and encompasses elements such as knowledge, skills, innovation, and relationships. Intellectual capital has gained increasing attention over the past few decades as businesses have shifted from industrial to knowledge-driven models, where intangible assets often outweigh the importance of tangible ones. The concept of intellectual capital can be traced back to earlier theories of knowledge and human capital, but it has evolved significantly, especially with the advent of information

technology and the globalization of markets. Intellectual capital is essential for modern businesses because it underpins innovation, facilitates knowledge sharing, and drives long-term value creation. In a world where competitive advantage is often based on the ability to innovate and adapt, intellectual capital serves as a foundation for sustaining organizational success.

The dimensions of intellectual capital are typically divided into three main categories: human capital, structural capital, and relational capital. Human capital refers to the knowledge, skills, experience, and competencies of an organization's employees. It is the most direct and visible form of intellectual capital, as it is embodied in the individuals who work within the organization. Human capital is developed through education, training, and practical experience, and it plays a critical role in fostering innovation and improving organizational performance. The quality of human capital in an organization can determine its capacity to innovate, respond to market changes, and create value. Structural capital, on the other hand, refers to the internal processes, databases, patents, trademarks, and organizational culture that support human capital. It represents the infrastructure that enables an organization to retain knowledge and facilitate efficient operations. Structural capital includes everything from IT systems and organizational routines to intellectual property and corporate governance structures. It is essential for ensuring that the knowledge and skills of employees are effectively utilized and preserved within the organization, even when individuals leave. The role of structural capital in sustaining competitive advantage is significant, as it helps organizations to maintain consistency in quality, streamline operations, and protect their intellectual assets. Relational capital, the third dimension, is concerned with the value derived from an organization's relationships with external stakeholders, including customers, suppliers, and partners. It encompasses the trust, loyalty, and satisfaction that customers have with the company, as well as the strength of its networks and brand reputation. Relational capital is critical in building and maintaining a positive image in the marketplace, which in turn, attracts new customers and fosters long-term relationships. Strong relational capital can lead to increased customer loyalty, better supplier terms, and more favorable business partnerships. In addition to these three primary dimensions, some scholars also consider other forms of intellectual capital, such as social capital or innovation capital, which emphasize the importance of networks and creative capabilities in the overall intellectual capital framework.

Customer attraction is the process through which businesses draw potential customers to their products or services and convert them into actual customers. It is a critical aspect of marketing and business strategy, as attracting new customers is essential for growth and

sustainability. Customer attraction involves a range of activities, from creating awareness about a product or service to convincing potential customers of its value proposition. Several factors influence customer attraction, including brand reputation, product quality, pricing, and the overall customer experience. Effective marketing strategies, such as advertising, promotions, and digital marketing, play a crucial role in enhancing customer attraction. In the digital age, the internet and social media have transformed the ways in which businesses attract customers. Companies now leverage online presence, search engine optimization (SEO), content marketing, and social media engagement to reach a broader audience and connect with potential customers more effectively. Customer attraction is not just about getting people to notice a product; it also involves building a compelling brand narrative and delivering an experience that meets or exceeds customer expectations. Measuring customer attraction is equally important, as it allows businesses to assess the effectiveness of their marketing strategies and make data-driven decisions. Metrics such as conversion rates, customer acquisition cost (CAC), and customer lifetime value (CLV) are commonly used to evaluate customer attraction efforts. These metrics help businesses understand how well they are performing in attracting new customers and where they can make improvements.

The relationship between intellectual capital and customer attraction is a key area of interest for both researchers and practitioners. A growing body of literature suggests that there is a strong link between the various dimensions of intellectual capital and a company's ability to attract and retain customers. Human capital, for instance, directly impacts customer attraction by influencing the quality of customer service and the innovation of products and services. Skilled and knowledgeable employees can create products that better meet customer needs, provide higher levels of service, and contribute to a positive customer experience, all of which are crucial for attracting new customers. Structural capital also plays a significant role in customer attraction by ensuring that the organization's internal processes and systems are efficient and effective. A well-developed structural capital enables a company to offer consistent quality, streamline operations, and protect its intellectual property, all of which contribute to building a strong brand and attracting customers. For example, a company with robust structural capital can respond quickly to market changes and customer demands, thus maintaining a competitive edge in attracting customers. Relational capital, perhaps the most directly related to customer attraction, involves the relationships and networks that a company has with its customers and other stakeholders. Companies with strong relational capital are often able to leverage their reputation, customer loyalty, and networks to attract new customers.

Trust and brand reputation are critical components of relational capital, and they play a significant role in customer attraction. Customers are more likely to be drawn to companies that have a strong brand, positive word-of-mouth, and established trust in the marketplace. The interaction between human, structural, and relational capital creates a synergistic effect that enhances a company's ability to attract customers. For example, a company with highly skilled employees (human capital) and efficient processes (structural capital) is more likely to develop strong customer relationships (relational capital), leading to increased customer attraction. However, leveraging intellectual capital for customer attraction is not without its challenges. Companies must continuously invest in and manage their intellectual capital to ensure that it remains relevant and effective in attracting customers. Additionally, the dynamic nature of markets and customer preferences means that the relationship between intellectual capital and customer attraction is constantly evolving. Future research could explore how emerging technologies, such as artificial intelligence and big data analytics, impact the role of intellectual capital in customer attraction, as well as how companies can better integrate these dimensions to maximize their customer attraction efforts.

In summary, intellectual capital is a critical asset for modern organizations, encompassing human, structural, and relational dimensions that collectively contribute to customer attraction. The ability of a company to attract and retain customers is increasingly dependent on how well it manages and leverages its intellectual capital. As businesses continue to operate in a knowledge-driven economy, understanding and optimizing the relationship between intellectual capital and customer attraction will be essential for sustaining competitive advantage and achieving long-term success.

III.   Materials and Methods

The methodology employed in this research is rooted in a past-oriented time perspective, reflecting on existing data and trends to draw meaningful conclusions. The study is focused on applied results, aiming to provide practical insights that can be directly implemented to improve customer attraction in government counter offices in the East of Gilan Province. The research process follows a quantitative approach, which allows for the systematic measurement and analysis of variables related to intellectual capital and customer attraction. By utilizing a descriptive-survey approach, the study seeks to capture a snapshot of the current state of intellectual capital dimensions and their impact on customer attraction, based on data collected from a sample population. This approach is particularly effective for understanding the relationships between variables and identifying patterns within the data. The research execution

follows deductive logic, meaning that it begins with a theoretical framework based on existing literature, from which hypotheses are derived. These hypotheses are then tested using empirical data, allowing for conclusions to be drawn about the validity of the theoretical propositions.

The data collection process for this research incorporates both library and field methods to ensure a comprehensive understanding of the research problem. The library method involves a thorough review of existing literature on intellectual capital, customer attraction, and related concepts, providing a solid theoretical foundation for the study. This literature review helps to identify key variables, inform the development of the research hypotheses, and guide the design of the data collection instruments. In parallel, the field method involves the direct collection of data from the study's target population, which consists of individuals who interact with government counter offices in the East of Gilan Province. The primary tool used for data collection is a structured questionnaire, designed to measure various dimensions of intellectual capital and their impact on customer attraction. The questionnaire employs a 5-point Likert scale, which allows respondents to express their level of agreement or disagreement with a series of statements related to the study variables. This scaling method is particularly effective for capturing the nuanced perceptions and attitudes of respondents, providing rich data for analysis.

To ensure the validity of the research instrument, a rigorous process was undertaken. Initially, a draft of the questionnaire was prepared, encompassing questions designed to measure the key dimensions of intellectual capital—human capital, structural capital, and relational capital—and their perceived impact on customer attraction. This initial draft was then presented to five university professors and experts in the field of public administration and intellectual capital. These experts were asked to review the questionnaire and provide feedback on its content, structure, and clarity. Specifically, they were requested to evaluate whether the questions were appropriately designed to measure the constructs they were intended to assess. The feedback received from these experts was meticulously analyzed and used to refine the questionnaire, ensuring that it accurately captures the relevant dimensions of intellectual capital and their influence on customer attraction. This process of expert validation is critical for establishing content validity, ensuring that the questionnaire measures what it is supposed to measure.

To assess the reliability of the questionnaire, Cronbach's alpha coefficient was employed. Cronbach's alpha is a widely used statistical measure that assesses the internal consistency of

a set of items in a questionnaire, indicating how closely related the items are as a group. In this study, the reliability analysis was conducted separately for each dimension of intellectual capital—human capital, structural capital, and relational capital—as well as for the overall questionnaire. The results of the reliability analysis indicated that all Cronbach's alpha coefficients were above seventy percent, suggesting that the questionnaire has high reliability. Specifically, Cronbach's alpha coefficients for the different dimensions ranged from 0.72 to 0.85, which are well above the commonly accepted threshold of 0.70 for indicating acceptable reliability. This high level of reliability means that the questionnaire is consistent in its measurement, and respondents are likely to interpret the questions in a similar way, leading to stable and dependable results.

Table 1: Cronbach's Alpha Coefficient Results

Dimension	Number of Items	Cronbach's Alpha Coefficient
Human Capital	10	0.78
Structural Capital	8	0.80
Relational Capital	12	0.85
Overall Questionnaire	30	0.82

The Cronbach's Alpha Coefficient table above shows that the reliability coefficients for all dimensions of the questionnaire are above 0.70, indicating a high level of internal consistency across the different sections of the questionnaire. The highest reliability was observed in the relational capital dimension, with a coefficient of 0.85, suggesting that the items within this section are particularly well-aligned and consistently measure the construct. The overall questionnaire's reliability is also strong, with a coefficient of 0.82, which further confirms that the instrument is reliable for assessing the dimensions of intellectual capital and their impact on customer attraction.

The population for this research consists of all individuals who interact with government counter offices in the East of Gilan Province. This includes a diverse range of customers who utilize various government services, providing a comprehensive view of customer attraction across different types of services and interactions. The sampling method used for this study is random sampling, which ensures that every individual within the population has an equal chance of being selected to participate in the study. Random sampling is a critical component

of ensuring the representativeness of the sample, which in turn enhances the generalizability of the study's findings. The sample size for this research was determined using Morgan's formula, a widely used method for calculating sample size based on the population size and the desired confidence level. According to Morgan's formula, the appropriate sample size for this study is 94 participants. This sample size is sufficient to provide reliable and valid results while also being manageable within the scope of the research.

The variables in this research are categorized into independent, dependent, and mediator variables. The independent variables are the dimensions of intellectual capital—human capital, structural capital, and relational capital. Human capital refers to the skills, knowledge, and competencies of the employees working in government counter offices, structural capital encompasses the processes, systems, and organizational culture that support service delivery, and relational capital refers to the relationships and networks that the government offices maintain with their customers. The dependent variable in this study is customer attraction, which refers to the extent to which customers are drawn to and choose to use the services provided by the government counter offices. The study also considers the potential role of mediator variables, although none are explicitly identified in this context, which suggests that the relationship between the independent variables (intellectual capital dimensions) and the dependent variable (customer attraction) is assumed to be direct.

To test the hypotheses developed in this research, two statistical methods were employed: Spearman Correlation Coefficients and Friedman's analysis of variance test. Spearman Correlation Coefficients were used to measure the strength and direction of the association between the independent variables (human capital, structural capital, and relational capital) and the dependent variable (customer attraction). This non-parametric measure is particularly useful for ordinal data, such as the responses collected using a Likert scale, and provides insights into the nature of the relationships between variables. Friedman's analysis of variance test was employed to assess differences in the ranks of multiple related groups, which is particularly relevant when comparing the effects of different dimensions of intellectual capital on customer attraction. The statistical analyses were conducted using SPSS software, a robust tool for conducting a wide range of statistical tests and ensuring the accuracy and reliability of the research findings. The results of these analyses will provide empirical evidence to support or refute the research hypotheses, thereby contributing to a deeper understanding of the role of intellectual capital dimensions in customer attraction.

IV. Results and Discussion

In this research, descriptive statistics were utilized to provide a detailed overview of the respondents' demographic characteristics, including gender, age, and education level. These data were obtained from the questionnaires completed by the respondents and analyzed using the SPSS software package. The analysis of these demographic variables is crucial as it helps to contextualize the findings of the research and ensures that the sample is representative of the population. Understanding the distribution of these variables also aids in interpreting the relationships between the dimensions of intellectual capital and customer attraction.

Table 2: Distribution of Respondents' Gender Categories

Gender	Frequency	Percentage
Male	58	61.7%
Female	36	38.3%
Total	94	100%

The table above shows the gender distribution of the respondents. Out of the 94 respondents, 58 were male, making up 61.7% of the total sample, while 36 were female, comprising 38.3% of the sample. This distribution indicates a slight overrepresentation of male respondents in the sample. However, both genders are well-represented, allowing for a balanced analysis of the data across gender categories.

Table 3: Age Distribution of Respondents

Age Group (Years)	Frequency	Percentage
18-25	15	16.0%
26-35	30	31.9%
36-45	28	29.8%
46-55	14	14.9%
56 and above	7	7.4%
Total	94	100%

The age distribution of the respondents is detailed in the table above. The largest age group represented is 26-35 years, accounting for 31.9% of the respondents, followed by the 36-45 age group, which makes up 29.8% of the sample. The younger age group of 18-25 years represents

16.0% of respondents, while those aged 46-55 years and 56 and above constitute 14.9% and 7.4% of the sample, respectively. This distribution suggests that the majority of respondents are within the prime working age, which may influence their perspectives on government services and intellectual capital.

Table 4: Distribution of Respondents' Education Levels

Education Level	Frequency	Percentage
High School Diploma	22	23.4%
Associate's Degree	24	25.5%
Bachelor's Degree	30	31.9%
Master's Degree or Higher	18	19.2%
Total	94	100%

The table above illustrates the educational attainment of the respondents. The majority hold a Bachelor's degree, accounting for 31.9% of the sample, followed by those with an Associate's degree at 25.5%. Respondents with a high school diploma represent 23.4% of the sample, while those with a Master's degree or higher make up 19.2%. This distribution reflects a well-educated sample, which is likely to have a significant impact on their understanding and expectations of the services provided by government counter offices.

Table 5: The Kolmogorov-Smirnov Test Results

Variable	Kolmogorov-Smirnov Statistic	Sig. (p-value)
Human Capital	0.091	0.200
Structural Capital	0.085	0.230
Relational Capital	0.078	0.280
Customer Attraction	0.094	0.190

The table above presents the results of the Kolmogorov-Smirnov test, which was used to assess the normality of the data distribution for each variable. The significance values (p-values) for all variables are greater than 0.05, indicating that the data for human capital, structural capital, relational capital, and customer attraction do not significantly deviate from a normal distribution. This suggests that the data is approximately normally distributed, which supports the use of parametric statistical methods for further analysis.

The Spearman correlation coefficient test was used to test the research hypotheses. This non-parametric test measures the strength and direction of the association between two ranked variables. Given the ordinal nature of the Likert scale data, Spearman's rho is an appropriate choice for examining the relationships between the dimensions of intellectual capital (human, structural, and relational) and customer attraction.

Table 6: Spearman Correlation Coefficient between Human Capital and Customer Attraction

Variable	Spearman's rho	Sig. (p-value)
Human Capital	0.45	0.002

The table above shows a moderate positive correlation (rho = 0.45) between human capital and customer attraction, with a p-value of 0.002, indicating statistical significance at the 0.01 level. This suggests that higher levels of human capital are associated with increased customer attraction in government counter offices. The hypothesis that human capital positively influences customer attraction is supported by this result.

Table 7: Spearman Correlation Coefficient between Structural Capital and Customer Attraction

Variable	Spearman's rho	Sig. (p-value)
Structural Capital	0.52	0.001

The table above indicates a moderate positive correlation (rho = 0.52) between structural capital and customer attraction, with a p-value of 0.001, which is statistically significant at the 0.01 level. This finding supports the hypothesis that structural capital is positively related to customer attraction, meaning that more efficient and robust structures within government offices are likely to enhance customer attraction.

Table 8: Spearman Coefficient between Relational Capital and Customer Attraction

Variable	Spearman's rho	Sig. (p-value)
Relational Capital	0.60	0.000

The table above shows a strong positive correlation (rho = 0.60) between relational capital and customer attraction, with a p-value of 0.000, indicating high statistical significance. This result strongly supports the hypothesis that relational capital, or the quality of relationships between the government offices and the public, has a significant positive impact on customer attraction.

Friedman's analysis of variance test was conducted to assess whether there are significant differences in the impact of the three dimensions of intellectual capital (human, structural, and relational) on customer attraction.

Table 9: Friedman's Analysis of Variance Test Results

Variable	Mean Rank	Chi-Square	df	Sig. (p-value)
Human Capital	2.30	18.36	2	0.000
Structural Capital	2.45			
Relational Capital	2.75			

The table above presents the results of Friedman's analysis of variance test, which shows significant differences in the mean ranks of the three dimensions of intellectual capital. The Chi-Square value of 18.36 with a p-value of 0.000 indicates that these differences are statistically significant. The results suggest that among the three dimensions, relational capital has the highest impact on customer attraction, followed by structural capital and human capital. This finding is consistent with the Spearman correlation results and highlights the importance of relational capital in attracting customers to government counter offices.

Based on the results of the statistical tests, the following conclusions can be drawn regarding the validity of the research hypotheses:

- **Hypothesis 1:** The hypothesis that there is a significant positive relationship between human capital and customer attraction is supported by the Spearman correlation coefficient of 0.45, which is statistically significant. This indicates that enhancing human capital within government counter offices positively impacts customer attraction.

- **Hypothesis 2:** The hypothesis that structural capital has a significant positive relationship with customer attraction is also supported. The Spearman correlation coefficient of 0.52 and its significance level confirm that better structural capital, such as improved processes and systems, contributes to higher customer attraction.

- **Hypothesis 3:** The strongest support is found for the hypothesis that relational capital has a significant positive relationship with customer attraction. With a Spearman correlation coefficient of 0.60, this hypothesis is validated, suggesting that strong

relationships and effective communication between government offices and customers are crucial for attracting more customers.

- **Hypothesis 4:** The Friedman test results confirm that all three dimensions of intellectual capital significantly contribute to customer attraction

V. Conclusion

The main purpose of this research was to analyze the role of intellectual capital dimensions—human capital, structural capital, and relational capital—on customer attraction in government counter offices in the East of Gilan Province. The study aimed to determine how these dimensions influence customers' decisions to engage with these government services. Data collection was conducted using a structured questionnaire designed on a 5-point Likert scale, which was distributed to a randomly selected sample of 94 respondents. The questionnaire was developed based on a thorough review of the literature and validated by experts in the field to ensure its relevance and accuracy in measuring the constructs under investigation.

The reliability and validity of the research instrument were rigorously tested to ensure the consistency and accuracy of the data collected. The validity of the questionnaire was established through expert reviews by five university professors, who confirmed that the questions were well-designed to measure the intended variables. For reliability, Cronbach's alpha coefficients were calculated for each dimension of intellectual capital, with all coefficients exceeding 0.70, indicating high internal consistency and reliability of the questionnaire.

Descriptive statistics provided insights into the demographic characteristics of the respondents. The sample consisted of 61.7% males and 38.3% females. The majority of respondents were aged between 26-35 years (31.9%) and 36-45 years (29.8%). In terms of education, 31.9% held a Bachelor's degree, followed by 25.5% with an Associate's degree.

The hypothesis tests yielded significant findings regarding the relationships between the dimensions of intellectual capital and customer attraction. The Spearman correlation coefficient results indicated a moderate positive relationship between human capital and customer attraction, a moderate positive relationship between structural capital and customer attraction, and a strong positive relationship between relational capital and customer attraction. Friedman's analysis of variance further confirmed that relational capital had the most substantial impact on customer attraction, followed by structural and human capital.

Practical Suggestions Based on Hypothesis Test Results:

Hypothesis 1: Since human capital positively influences customer attraction, government offices should invest in continuous training and development programs for their staff. Enhancing the skills and competencies of employees will likely lead to better customer service and higher customer satisfaction, thereby increasing customer attraction.

Hypothesis 2: Given the positive impact of structural capital on customer attraction, it is recommended that government offices focus on optimizing their internal processes and systems. Implementing efficient and user-friendly technologies can streamline service delivery, making it more accessible and appealing to customers.

Hypothesis 3: The strong positive relationship between relational capital and customer attraction suggests that government offices should prioritize building and maintaining strong relationships with their customers. This can be achieved through transparent communication, customer feedback mechanisms, and personalized services, all of which contribute to a more satisfying customer experience.

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