**TITLE: SUBTITLE**

**Purpose:** [Text Body] (Required field)

**Design/methodology/approach:** [Text Body] (Required field)

**Findings:** [Text Body] (Required field)

**Research limitations/implications:** [Text Body]

**Practical implications:** [Text Body]

**Social Implications:** [Text Body]

**Originality/value:** [Text Body] (Required field)

**Keywords:** [Text Body] (Required field)

**JEL codes:** [Text Body] (Required field)

**1. Main headings (Level 1) (Garamond 13)**

[Text Body]  (Garamond 12)

**1.1. Second-level headings (Garamond 12)**

[Text Body]

**1.1.1. Third-level headings (Garamond 12)**

[Text Body]

Equations:

|  |  |
| --- | --- |
| Intellectual Capital = Competence · Commitment | (1) |

Tables:

|  |  |  |
| --- | --- | --- |
|   | Information 1 | Information 2 |
| Information A | Text | Text |
| Information B | Text | Text |

Table 1. Title of this table (Source)

Figures:



Figure 1. Intangible Capital: Sessions and page views (Simo & Sallan, 2009)

**Declaration of Conflicting Interests**

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Note: if there is some conflicting interest, please detail it.

**Funding**

The author(s) received no financial support for the research, authorship, and/or publication of this article.

Note: if the author(s) received financial support, please detail it.

**References**

Simo, P, & Sallan, J.M. (2009). Intangible Capital: An opportunity for PhD students and junior researchers. *Intangible Capital*, 5(3, 227-234.

Porter, M.E. (1980). *Competitive strategy*. New York: Free Press

Intangible Capital (2007). Normas de publicación de artículos. [http://www.intangiblecapital.org](http://www.intangiblecapital.org/) [consulted: March, 2007].

More info: [APA STYLE HELP](http://www.apastyle.org/apa-style-help.aspx?_ga=1.47005543.1318560668.1373889957)

**Endnotes and final Footnotes**

Manuscripts sent to Intangible Capitl should avoid the use of endnotes and footnotes.

**Horizontal pages**

Manuscripts sent to Intangible Capitl should avoid the use of horizontal pages