Abstract

This article discusses aspects of social capital as an intangible asset. Initially, what justify the importance of the theme is the anxiety of the citizens to organize themselves to find alternatives of management of resources in collective benefit, being the humans the main focus. About the methodology of the search, the article was based on bibliographic references and sought to consolidate aspects that make up the social capital, to highlight the role of the intangible asset by civic and non-civic societies, as the civism is directly correlated with sustainable development. It discussed a new variable which includes the social capital, called Tax Education, which mission is to stimulate the change of values, beliefs and culture of individuals for a society in collective benefit. Finally, the account was presented as necessary to assist in dissemination of economic and financial informations, is seen that all the organizations, whether for profit or not, private or public, needs such information for making decisions. As a conclusion, it was an account of the interaction of the topics discussed on order to show the social capital as an intangible asset that the more it is used, fastest it grow.

Keywords