The objective of this research is to present a proposal to measure the visible and invisible intellectual capital and know the statistical relationship between both types of capital. Be part of the Nevado proposal [1] on the classification of intangible assets visible and invisible social and evolutionary vision Bueno [2]. From this position, an analysis of intellectual capital and its measurement models to find the basic criteria of the new proposal on the measurement of visible and invisible capital in the structural component. The proposal relates the structural component and, inside, the variables that comprise its subdomains in the visible and invisible. An instrument on the Likert scale of representatives of 53 hotels in Aguascalientes. Is obtained as a result it esis possible to measure the visible and invisible capital and that they maintain a close correlation with an "r" Pearson of .819 and a "r2" of .671, which can accept the hypothesis that capital invisible intellectual statistically influences positively on intellectual capital visible.

Keywords
Intellectual capital, relational capital, visible and invisible intellectual capital.