This paper is an analysis of the issues of human capital management related to MSMEs tourist accommodation in the City of Buenos Aires, collecting the main contributions of the most important works in the matter. It also draws conclusions for determining the circumstances under which it can be considered like strategic the management of the human capital and intellectual. A descriptive analysis of some relevant aspects of human resource management was performed as well as training and development of its employees and managers, job security and ownership structure.

KEY WORDS: human capital, management, tourist accommodation, MSME.