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Title: [Voluntary human capital disclosure in French annual reports](#)

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Abstract: The aim of this paper is to analyse the characteristics and the determinants of voluntary human capital disclosure (HCD) in France using content analysis for 275 annual reports of 55 companies observed over the period 2006-2010. The study shows that firms provide more information on professional skills with emphasis on the narrative and photo forms. In addition, it confirms that the quantity of HCD increases with the firms age and the weight of activated goodwill. Besides, firm's that are less valued by the stock market disclose more on human resources. We found that belonging to high-tech sector discourages managers to disclose. However, variables measuring ownership structure, size, leverage, listing status and competitive pressure seem to be insignificant. The findings confirm that voluntary HCD is the result of a trade-off between the benefits of disclosing non financial information and the costs engendered by non-mandatory disclosure, especially when firm operates in a high-tech sector.


Keywords: intellectual capital; human capital disclosure; voluntary disclosure; determinants; annual reports; France; high-tech industry; high technology.


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