

The Determinants of Intellectual Capital Disclosure: Evidence from French stock exchange

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Abstract

The objective of this paper is to identify the determinants of voluntary intellectual capital disclosure (ICD) by analyzing a panel of French listed companies observed over the period 2006-2010. The results confirm that ownership structure, size, debts and the weight of activated goodwill are the determinants of voluntary ICD which allows managers to reduce agency conflicts and solve the inadequacy of financial reporting by disclosing relevant information (signals) for investors. However, our results disprove that voluntary ICD could be a process of legitimizing targeting other stakeholders.

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