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An Analysis of the Determinants of Voluntary Structural Capital Disclosure by Listed French Companies

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Abstract

This paper analyzes the characteristics of voluntary structural capital disclosure and points out the factors explaining the disclosure of such information, based on a sample of French companies belonging to the SBF 120 and observed in 2006.

Using manual content analysis, the study shows that firms provide more information on innovation capital with emphasizing on the narrative and descriptive forms. The results confirm that ownership structure, size, debts and the weight of activated goodwill are the determinants of voluntary structural capital disclosure. However variables apprehending the legitimacy's level of the firm and the interest in its stakeholders' pressure seem to be not significant in explaining the level of this disclosure.

Accordingly, the structural capital communication strategy does not meet the needs of legitimization that fit into a vision of corporate citizenship, but in order to mitigate some agency costs and solve the inadequacy of financial reporting.

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