

عنوان مقاله:

Stock Exchange: Intellectual Capital Disclosure and Profitability

محل انتشار:

مجله بین المللی علوم تربیتی و کاربردی، دوره 1، شماره 7 (سال: 1393)

تعداد صفحات اصل مقاله: 7

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خلاصه مقاله:

Intellectual capital is a key element in improving a firm assets and employee in order to increase productivity as well as to sustain competitive advantage. Human capital is the combined capabilities, knowledge, skills, experience, innovativeness and problem – solving abilities of each individual's knowledge. The study of the relationship between profitability and disclosure of intellectual capital components in the Companies listed on the Tehran Stock Exchange is evaluated. For the operationalization of disclosure of intellectual capital and its components, the checklist Li et al (2012) and Return on Assets ratio were used for profit. Results of 44 firms (189 firm-years) during the period 2011-2013 indicates that at 91 percent, positive and significant relationship between profitability and disclosure of intellectual capital there. So that the, by increasing and improving profitability, companies have an incentive to voluntarily disclose information on intellectual capital. The other variables were observed, significant and positive relationship between firm size and disclosure of intellectual capital, human capital, customer capital there, growth opportunities and disclosure intellectual capital. A positive relationship was seen between financial leverage and disclosure customer capital there.

کلمات کلیدی:

Stock Exchange, Intellectual Capital Disclosure, Profitability

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