

AN INVESTIGATION OF INTELLECTUAL CAPITAL DISCLOSURE OF
MALAYSIAN PUBLIC LISTED COMPANIES



INSTITUT PENGURUSAN PENVELIDIKAN
UNIVERSITI TEKNOLOGI MARA
40450 SHAH ALAM, SELANGOR
MALAYSIA

BY:

JUYATI MOHD AMIN
SITI MASNAH SARINGAT
HAZLINA HASSAN

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ABSTRACT

This study investigates intellectual capital disclosure (ICD), with a view to contributing to understanding ICD practice. Specifically, this study examines whether there is a relationship between the level of IC disclosure (measured by intellectual capital disclosure index (ICDI) and intellectual capital word count (ICWC)) and the companies' profitability, productivity, firm size and industry type. 255 annual reports of Malaysian listed companies for the period 2006-2008 were analyzed. Content analysis was applied to determine what and how IC is disclosed. Some results of this content analysis study confirm those of prior research: ICD is increasing over time; the most reported IC is Human Capital (HC), and firm size is a driver of ICD. However, firm's profitability and productivity do not influenced by ICD. The present study adds to the existing literature by examining the issue of valuing profitability through intellectual capital value.