

**CORPORATE REPORTING OF INTELLECTUAL CAPITAL: EVIDENCE FROM
ACE MARKET OF BURSA MALAYSIA**



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JUNE 2011

5. Report

5.1 Proposed Executive Summary

(Original proposal)

This study investigates the corporate reporting practice of intellectual capital in MESDAQ market Bursa Malaysia. It also identify the factors that influences the reporting of intellectual capital in MESDAQ's annual reports. Data will be collected from the annual reports of the selected companies for year 2009. The extent of ICD is measured by intellectual capital framework and content analysis is performed on the companies' annual reports. In order to determine the factors that influences the ICD, this research assess the association of firm's characteristics; firm size, type of industry, type of auditor, profitability and IC disclosure. The relationship between firm's characteristics and ICD can be evaluated by developing research hypotheses. Empirical test will be conducted on 105 companies listed under MESDAQ Market. Since there is no accounting standard on ICD, this study may provide useful inputs to the policymakers for future accounting guideline.

3. Acknowledgements

Praise to Allah s.w.t. for giving us courage to complete our research.

We would like to thank to Research Management Institute (RMI) for giving us opportunity to conduct this research and provide support in monetary terms. Our appreciation also goes to Accounting Research Institute (ARI) and Faculty of Accountancy for its assistance and support in conducting the research.

Finally, we would like to acknowledge the encouragement and support from families and friends that directly or indirectly contributed to the completion of this research.

Tarikh : 30 June 2011

No Fail Projek : 600-RMI/SSP/DANA 5/3/Dsp (225/2009)

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YBhg. Prof,

LAPORAN AKHIR PENYELIDIKAN: “CORPORATE REPORTING OF INTELLECTUAL CAPITAL: EVIDENCE FROM ACE MARKET OF BURSA MALAYSIA”

Merujuk kepada perkara di atas, bersama-sama ini disertakan 2 (dua) naskah (hard copy) Laporan Akhir Penyelidikan bertajuk, “Corporate Reporting of Intellectual Capital: Evidence from Ace Market of Bursa Malaysia” dan 1 (satu) salinan (softcopy) oleh kumpulan penyelidik Fakulti Perakaunan untuk makluman pihak Prof.

Sekian, terima kasih.

Yang benar,

Prof Madya Dr. Ruhaya Atan
Ketua
Projek Penyelidikan

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