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| Author(s) | Rashedul Hasan, Niaz Mohammad, Mohammad Faridul Alam |
| Contact Email(s) | mniaz@aiub.edu |
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| Abstract |
| This study focuses on developing a conceptual framework for examining determinants that influence intellectual capital reporting and relies on a critical review of the literature. Indexed journals are reviewed, and evidence is drawn to develop a model examining possible determinants of intellectual capital reporting. Data for the study was gathered from the annual reports of 40 banks listed on the Dhaka Stock Exchange. Findings of the paper established a corporate reputation as a significant positive determinant of IC disclosure. Regulators will be benefited from the model as it can provide guidance in implementing uniform guidelines for IC disclosure. The conceptual framework developed in the paper is first of its kind and thus contributes to the body of IC literature. |
| Sustainable Development Goal(s) (SDG) |
| Goal 9: Industry innovation and infrastructure |