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| Title | Drivers of Intellectual Capital Disclosure among Listed Banks in Bangladesh. |
| Author(s) | Niaz Mohammad; Rashedul Hasan; Mohammad Faridul Alam |
| Contact Email(s) | mf.alam@aiub.edu |
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| Abstract |
| This study investigates the impact of corporate governance on intellectual capital (IC) disclosure in the banking industry of Bangladesh. A total number of 30 banks listed in Dhaka Stock Exchange are selected, and data regarding various measures of governance and IC disclosure are extracted from the annual report of 2015. Generalised Method of Moments (GMM) proposed by [1] in 1991 is used to cope with the endogeneity issue evident with the empirical model. The result shows that governance has a significant association with IC disclosure among selected banks in Bangladesh. Board size has a negative impact on performance. Board independence, on the other hand, was not found to have a significant impact on IC disclosure. Only bank size has a positive impact on the extent of IC disclosure. In light of the propositions of agency theory, the study advocates for the smaller board for banks operating in Bangladesh. |
| Sustainable Development Goal(s) (SDG) |
| Decent Work and Economic Growth |