

Web of Science



Search Search Results

Tools ▼ Searches and alerts ▼ Search History Marked List

Free Full Text from Publisher

Look Up Full Text

Full Text from Publisher

Find PDF

Export...

Add to Marked List

◀ 4 of 239 ▶

The relationship between intellectual capital information and firms' market value: a study from an emerging economy

By: Ousama, AA (Ousama, A. A.)^[1]; Al-Mutairi, MT (Al-Mutairi, Masha'el Thaar)^[2]; Fatima, AH (Fatima, A. H.)^[3][View Web of Science ResearcherID and ORCID](#)

MEASURING BUSINESS EXCELLENCE

Volume: 24 Issue: 1 Pages: 39-51

DOI: 10.1108/MBE-01-2019-0002

Published: MAR 16 2020

Early Access: NOV 2019

Document Type: Article

Abstract

Purpose The purpose of this paper is to investigate the relationship between the intellectual capital (IC) information reported in the annual reports and market value of the companies listed on the Qatar Stock Exchange.

Design/methodology/approach The study is based on a panel data collected from the annual reports and Bloomberg database for six years, specifically the periods 2010-2012 and 2016-2018. The total sample consists of 252 observations. The theoretical framework was developed in reference to the resource-based theory. The regression model is based on Ohlson's model, which has been modified by including IC information. Findings The study found that there is a significant relationship between IC information and firm market value. This finding indicates that companies report their IC to help the stakeholders (e.g. shareholders, investors) to understand the real value of the company (which includes IC values). Originality/value This study could be considered a pioneer study to examine the association of IC disclosure and firm value in Qatar. Furthermore, prior literature has mixed findings, which justifies further investigation of IC's effect on market value, particularly in the emerging economy of Qatar.

Keywords

Author Keywords: Information; Market value; Relationship emerging economies; Intellectual capital**KeyWords Plus:** VALUE RELEVANCE; DISCLOSURE EVIDENCE; EMPIRICAL-EVIDENCE

Author Information

Reprint Address: Ousama, AA (reprint author)

Qatar Univ, Dept Accounting & Informat Syst, Doha, Qatar.

Addresses:

[1] Qatar Univ, Dept Accounting & Informat Syst, Doha, Qatar

[2] Inst Banking Studies, Finance Unit, Kuwait, Kuwait

[3] Int Islamic Univ Malaysia, Dept Accounting Kuliyah Econ & Management Sci, Kuala Lumpur, Malaysia

E-mail Addresses: osamaanam@gmail.com; m-al@hotmail.com; afatima@iiu.edu.my

Publisher

EMERALD GROUP PUBLISHING LTD, HOWARD HOUSE, WAGON LANE, BINGLEY BD16 1WA, W YORKSHIRE, ENGLAND

Categories / Classification

Research Areas: Business & Economics**Web of Science Categories:** Business

Document Information

Language: English**Accession Number:** WOS:000502595000001**ISSN:** 1368-3047**eISSN:** 1758-8057

Other Information

Citation Network

In Web of Science Core Collection

0

Times Cited

Create Citation Alert

49

Cited References

[View Related Records](#)

Use in Web of Science

Web of Science Usage Count

0

Last 180 Days

0

Since 2013

[Learn more](#)**This record is from:****Web of Science Core Collection**

- Emerging Sources Citation Index

Suggest a correction

If you would like to improve the quality of the data in this record, please [suggest a correction](#).

IDS Number: KM1IN

Cited References in Web of Science Core Collection: 49

Times Cited in Web of Science Core Collection: 0

[See fewer data fields](#)

◀ 4 of 239 ▶

Cited References: 49**Showing 30 of 49** [View All in Cited References page](#)*(from Web of Science Core Collection)*

- | | | |
|-----|---|----------------------------------|
| 1. | Intellectual capital disclosure and market capitalization
By: Abdolmohammadi, Mohammad J.
JOURNAL OF INTELLECTUAL CAPITAL Volume: 6 Issue: 3 Pages: 397-+ Published: 2005 | Times Cited: 114 |
| 2. | Annual reporting trends of intellectual capital in Sri Lanka
By: Abeysekera, I.; Guthrie, J.
Critical Perspectives Account. Volume: 16 Issue: 3 Pages: 151-163 Published: 2005 | Times Cited: 180 |
| 3. | Human capital reporting in a developing nation
By: Abeysekera, I.; Guthrie, J.
The British Accounting Review Volume: 36 Pages: 251-268 Published: 2004 | Times Cited: 70 |
| 4. | The relation of intellectual capital disclosure strategies and market value in two political settings
By: Abeysekera, Indra
JOURNAL OF INTELLECTUAL CAPITAL Volume: 12 Issue: 2 Pages: 319-+ Published: 2011 | Times Cited: 14 |
| 5. | Do users in Qatar perceive intellectual capital information to be value relevant for decision making purposes?
By: Abu Ghaida, R.; Ousama, A.A.; Hammami, H.; et al.
International Journal of Knowledge Management Studies Volume: 7 Issue: 1/2 Pages: 36-52 Published: 2016
[Show additional data] | Times Cited: 6 |
| 6. | The value relevance of intellectual capital disclosure: empirical evidence from Kuwait
By: Alfraih, Mishari M.
JOURNAL OF FINANCIAL REGULATION AND COMPLIANCE Volume: 25 Issue: 1 Pages: 22-38 Published: 2017 | Times Cited: 6 |
| 7. | Effects of intellectual capital information dis-closed in annual reports on market capitalization: Evidence from bursa Malaysia
By: Anam, O. A.; Fatima, A. H.; Majdi, A. R. H.
Journal of Human Resource Costing & Accounting Volume: 15 Issue: 2 Pages: 85-101 Published: 2011 | Times Cited: 24 |
| 8. | Holistic measurement of intellectual capital
By: Bornemann, M.; Knapp, A.; Schnieder, U.; et al.
INT S MEAS REP INT C Published: 1999
paper presented at the
[Show additional data] | Times Cited: 21 |
| 9. | Title: [not available]
By: BOZZOLAN S
J INTELLECT CAP Volume: 4 Pages: 543 Published: 2003 | Times Cited: 240 |
| 10. | Determinants of intellectual capital disclosure: evidence from Australia
By: Bruggen, Alexander; Vergauwen, Philip; Dao, Mai
MANAGEMENT DECISION Volume: 47 Issue: 2 Pages: 233-245 Published: 2009 | Times Cited: 79 |
| 11. | The voluntary inclusion of earnings forecasts in IPO prospectuses
By: Clarkson, P. M.; Dontoh, A.; Richardson, G.; et al.
Contemp. Account. Res. Volume: 8 Pages: 601-616 Published: 1992 | Times Cited: 49 |