
The investigation the relationship between corporate governance and Intellectual capital disclosures

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Abstract The main objective of this study was to investigation the relationship between corporate governance and Intellectual capital in companies listed in the Tehran Stock Exchange. For this purpose, in this study, data 94 companies during the years 1392 to 1394 were studied. In order to test hypotheses the research was used of multivariate regression analysis. The results of the test hypotheses showed that there is a significant relationship between the board ownership of audit committee and Intellectual capital disclosures; hence, the first hypothesis is confirmed. And the results showed that there is significant relationship between intraction of family firm with board independence and ownership and Intellectual capital disclosures hence the second hypothesis be confirmed too. We didn't find any evedince based on a significant relationship between variables such as board independence and board ownership with Intellectual capital disclosures

Keywords : Keywords: Intellectual capital disclosures family firm, board ownership, board ownership of audit committee

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