

## LIST OF TABLES

Table 2.1 Tripartite Taxonomy of IC.....	2-9
Table 2.2 Definition of IC in Three Categories.....	2-11
Table 4.1 Reliability Test: Krippendorff's Alpha.....	4-13
Table 4.2 Distribution of Firms According to Industry Sectors.....	4-30
Table 4.3 Measurement of Independent Variables.....	4-41
Table 5.1 Descriptive Statistics for IC Disclosure Measures.....	5-2
Table 5.2 Descriptive Statistics for Formats of IC Disclosure.....	5-5
Table 5.3 Number of Firms Disclosing IC Items in the Checklist under Three Formats .....	5-8
Table 5.4 Frequency of Human Capital Items Disclosed in Three Formats.....	5-14
Table 5.5 Frequency of Structural Capital Items Disclosed in Three Formats.....	5-20
Table 5.6 Frequency of Relational Capital Items Disclosed in Three Formats.....	5-24
Table 5.7 Concentration of IC Disclosure by Section.....	5-26
Table 5.8 Focus on Disclosure of Three IC Categories by Section.....	5-26
Table 5.9 Descriptive Statistics for Independent Variables (Untransformed).....	5-34
Table 6.1 Normality Tests: IC Disclosure in Three Measures.....	6-20
Table 6.2 Normality Tests: Continuous Independent Variables.....	6-21
Table 6.3 Correlation and Partial Correlation (Controlling for Size) Matrices.....	6-22
Table 6.4 Correlation and Partial Correlation Matrices for Independent Variables.....	6-23
Table 6.5 Multiple Regression Results: Impact of Corporate Governance and Company Characteristics on ICDI, LnICWC and ICWC%.....	6-30
Table 6.6 Summary of Multiple Regression Results.....	6-31
Table 6.7 Summary of Multiple Regression Results: Corporate Governance Factors and Company Characteristics.....	6-39
Table 7.1 Multiple Regression Results: Corporate Governance Factors, Company Characteristics and Human, Structural and Relational Capital Disclosure in Three Measures.....	7-4
Table 7.2 Correlation and Partial Correlation Matrices: IC Disclosure by Format and Corporate Governance Structure and Company Characteristics.....	7-14
Table 7.3 Summary of Multivariate Analyses of Human, Structural and Relational Capital Disclosure in Three Measures.....	7-18
Table 8.1 Normality Test for Audit Committee Directors' Shareholding (ADISH) both Prior to, and After, Data Transformation.....	8-9
Table 8.2 Correlation and Partial Correlation (Controlling for Size) Matrices: IC Disclosure Measures and Audit Committee Characteristics.....	8-13
Table 8.3 Parametric and Non-Parametric Tests: IC Disclosure Measures and Board Chairman on Audit Committee (CHAC).....	8-15
Table 8.4 Multiple Regression Analyses: The Impact of Audit Committee Characteristics	

on Level of IC Disclosure.....	8-19
Table 8.5 Summary of Multiple Regression Results.....	8-21
Table 8.6 Multiple Regression Results: Audit Committee Characteristics and Human, Structural and Relational Capital Disclosure.....	8-27
Table 8.7 Correlations and Partial Correlations (Controlling for Size): Audit Committee Characteristics and ICDI in Three Formats.....	8-31
Table 8.8 Parametric and Non-Parametric Tests: IC Disclosure in Three Formats and Board Chairman on Audit Committee.....	8-33
Table 8.9 Summary of Univariate and Multivariate Analyses: Audit Committee and Company Characteristics, Share Concentration and Level of IC Disclosure .....	8-37
Table 9.1 Normality Test: Market Factors (Untransformed and Transformed) .....	9-8
Table 9.2 Correlations and Partial Correlations (Controlling for Size Effect): IC Disclosure, Market Factors and Company Characteristics.....	9-9
Table 9.3 Parametric and Non-Parametric Tests: IC Disclosure and Multiple Listing .....	9-11
Table 9.4 Correlation and Partial Correlation Matrices - Independent Variables .....	9-12
Table 9.5 Multiple Regression Results: Impact of Market Factors and Company Characteristics on the Level of IC Disclosure .....	9-15
Table 9.6 Multiple Regression Results: Impact of Market Factors on Human, Structural and Relational Capital Disclosure in Three Measures.....	9-19
Table 9.7 Multiple Regression Results: Including Profitability and Multiple Listing .....	9-23
Table 9.8 Correlations and Partial Correlations (Controlling for Size Effect): Market Factors and the Format of IC Disclosure.....	9-26
Table 9.9 Parametric and Non-Parametric Tests: Disclosure Format and Multiple Listing .....	9-28
Table 9.10 Summary of Univariate and Multivariate Analyses: Market Factors, Company Characteristics and Level of IC Disclosure.....	9-29
Table 9.11 Summary of Multivariate Analyses: Market Factors, Company Characteristics and Human, Structural and Relational Capital Disclosures .....	9-30
Table 10.1 Summary of Multiple Regression Results for Corporate Governance Factors .....	10-7
Table 10.2 Summary of Multiple Regression Results for Audit Committee Characteristics .....	10-9
Table 10.3 Summary of Multiple Regression Results for Market Factors.....	10-11
Table 10.4 Summary of Multiple Regression Results: Weighted IC Disclosure Index and Corporate Governance Factors .....	10-16
Table 10.5 Correlations – Corporate Governance Factors (Including Audit Committee Characteristics), Company Characteristics and Market Factors.....	10-28
Table 10.6 Regression Results – Separate Models and Full Models .....	10-34