

INTELLECTUAL CAPITAL DISCLOSURE OF INFORMATION AND COMMUNICATION BUSINESSES IN THAILAND: EFFECTS ON STAKEHOLDER INVOLVEMENT

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ABSTRACT

This study investigates the effects of intellectual capital disclosure and corporate image on stakeholder involvement of information and communication technology businesses in Thailand. Long-term vision, survival goal, best accounting practice, and accounting system efficiency have become the antecedents of intellectual capital disclosure by using stakeholder and corporate relationship as the moderators. The data are collected from 260 information and communication technology businesses. OLS regression is used for data analysis. Overall, the results indicate that intellectual capital disclosure influences corporate image and stakeholder involvement. In addition, the higher two antecedents are long-term vision and survival goal leading to higher on intellectual capital disclosure; however best accounting practice only impacts structural capital report, while accounting system efficiency influences only human capital presentation. Surprisingly, stakeholder and corporate relationship does not moderate the relationships among intellectual capital disclosure and corporate image. The conclusion and suggestions for future research are presented accordingly.

Keywords: *Intellectual Capital Disclosure, Corporate Image, Long-term Vision, Survival Goal, Best Accounting Practice, Accounting System Efficiency, Stakeholder Involvement, Stakeholder and Corporate Relationship*