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Quality of reporting intellectual capital: The case of QSE

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Quality of reporting intellectual capital: The case of QSE QNV2030 has been launched to transform Qatar towards achieving sustainable development. Developing QSE to guide the economic growth is an essential pillar of QNV2030. The subject of this thesis can be classified under accounting for economic growth of QNV2030. Since the diagnostic of the status of reporting intellectual capital is at the crux of sustainable development. The importance of developing strong financial market requires better understanding of financial disclosure inside QSE “national financial reporting system”. Most importantly, new issues and questions are being raised regarding the implications of QSE financial reporting and the role of government in the development and maintenance of the financial reporting base. Identifying “best practices” for the IC reporting is a focal point of strength of QSE. The burgeoning field of intellectual capital is an exciting area for both researchers and practitioners. According to the purpose of this study, IC combines various concepts (i.e. human capital, structural capital, and relational capital). A variety of models have surfaced in an attempt to measure IC and this thesis aims to build unique measurement model based on strengths, weaknesses and operationalization of those models. It is expected that the current study will provide quality indications about the current level of IC disclosure in QSE. This study is based on empirical results of the original data drawn from sample of 43 companies of QSE. The proposed research sample has been designed to cover time series of five years period extend from 2012 to 2016. The paper presents the findings of extensive research that show the type and quality of IC reporting which can help to strengthen the awareness of financial reporting in QSE. It can be concluded that IC reporting in QSE divides into traditional and non-traditional based on the components of IC. Being an emergent financial

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market, classification of Qatar as one of code law countries, and diffusion of personal sources of funding, are the key limitations of this study.