

IMPACT OF AUDIT COMMITTEE CHARACTERISTICS ON INTELLECTUAL CAPITAL DISCLOSURE: A STUDY OF SELECTED LISTED COMPANIES IN SRI LANKA

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This study observes the Impact of Audit committee characteristics on Intellectual Capital Disclosure a study of selected listed companies in Sri Lanka over the period of 2018-2022 by using audit committee characteristics namely meetings, size, committee independence and intellectual capital disclosure namely, structural intellectual capital, human intellectual capital and relational intellectual capital. The study made use of secondary data gathered from annual reports of fifty listed companies from 2018-2022. The data is analysed by means of correlation and regression analysis using E-views 10. To investigate the impact of audit committee characteristics on Intellectual capital disclosure, regression analysis and correlation analysis are supported to find out the impact and association between the audit committee characteristics and Intellectual capital disclosure. In this analysis suggests that the audit committee size, meeting are significantly impact on IC disclosure of companies. The study's findings may have important implication for firms, companies, stakeholders, non-governmental groups, and regulatory bodies. By selecting various businesses and more years of data, future study can be expanded by incorporating additional variables of audit committee characteristics

Keywords: Audit committee size, Human intellectual capital, Relational intellectual disclosure and Structural intellectual disclosure.