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**A Conceptual Paper on Intellectual Capital Disclosure Practices: In the  
Context of Companies Listed on Colombo Stock Exchange,  
Sri Lanka**

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**Abstract**

In this conceptual paper, it is acknowledged that comprehensive literature on Intellectual Capital Disclosure (ICD) studies were reviewed globally and in the context of Sri Lanka. The results point out that there was a commonly upward trend for the disclosure of Intellectual Capital (IC) in the annual reports. Literature review and content analysis show that there is a generally increasing trend of ICD in the Sri Lankan listed companies. Most of the Sri Lankan listed companies are now being disclosed at least ICD in their annual reports in terms of text, sentences, pictures, tables and graphs with the core discipline of Global Reporting Initiatives (GRI4) guidelines. We developed an IC coding framework incorporating various prior studies. We proposed two conceptual models which can be applied by the future researcher towards ICD.

**Keywords:** Conceptual Paper, Colombo Stock Exchange (CSE), Global Reporting Initiatives (GRI4) Guidelines, and Intellectual Capital Disclosure (ICD)