

## Intellectual Capital and Transparency in Universities: An Empirical Study

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**Abstract :** This paper shows the general perceptions of Spanish university stakeholders in relation to the university's annual reports and the adequacy and potential of intellectual capital reporting. To this end, a questionnaire was designed and sent to every member of the Social Councils of Spanish public universities. It was thought that these participants would provide a good example of the attitude of university stakeholders since they represent the different social groups connected with universities. From the results of this study we are in the position of confirming the need for universities to offer information on intellectual capital in their accounting information model.

**Keywords :** intellectual capital, disclosure, stakeholders, universities, annual report

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