

## Voluntary Information of Intellectual Capital Disclosed Online by Public Spanish Universities

**Authors :** Yolanda Ramírez, Ángel Tejada, Agustín Baidez

**Abstract :** The purpose of this paper is to examine the quality of voluntary intellectual capital disclosure by public Spanish universities on their websites. To this end, a content analysis was used to analyze the websites of 50 public Spanish universities in 2016. The results of this study show that human capital was the most disclosed category with relational capital being the least frequently disclosed in Spain. However, the quality of structural capital disclosures was higher than relational and human capital. Finally, most IC disclosures were narrative in nature.

**Keywords :** intellectual capital, quality disclosure, websites, universities, Spain

**Conference Title :** ICEBM 2017 : International Conference on Economics and Business Management

**Conference Location :** San Francisco, United States

**Conference Dates :** September 28-29, 2017