

The Level of Disclosure of Intellectual Capital at Jordanian Development Banks

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Abstract : This study aims at identifying the level of disclosure of intellectual capital at the Jordanian development banks. The study sample composed of (100) individuals working at the National Bank to Finance Small Projects around the different governorates of the Hashemite Kingdom of Jordan. A questionnaire has been prepared and distributed over the study sample. (95) Questionnaires have been retrieved; valid for the statistical analysis purposes with a percentage of (95%). The study results showed that the level of disclosure of intellectual capital with all its dimensions (human capital, customer capital and structural capital) at the Jordanian development banks was of a high level. The results also showed that there is a high level of awareness performed by the Jordanian development banks' employees in regard to the necessity and importance of the intellectual capital's disclosure. The study was concluded with a number of recommendations among which were that the Jordanian development banks shall take notice toward increasing their workers' awareness regarding the importance of intellectual capital's disclosure, as well as applying this study over commercial and Islamic banks for the purposes of carrying out a comparison between them and the development banks.

Keywords : intellectual capital, Jordanian development banks, the level of disclosure

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