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**Black Economic Empowerment Disclosures by South African Listed Corporations: The Influence of Ownership and Board Characteristics**

Collins G. Ntim<sup>a\*</sup> and Teerooven Soobaroyen<sup>b</sup>

<sup>a</sup>Accounting and Finance, Business School  
University of Glasgow  
Glasgow, UK

<sup>b</sup>Centre for Research in Accounting, Accountability and Governance  
Faculty of Business and Law, School of Management  
University of Southampton  
Southampton, UK

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\*Corresponding author. Accounting and Finance, Business School, University of Glasgow, West Quadrangle, Gilbert Scott Building, Glasgow, G12 8QQ, UK. Tel: +44 (0) 141 330 7677. Fax: +44 (0) 141 330 4442. E-mail: [collins.ntim@glasgow.ac.uk](mailto:collins.ntim@glasgow.ac.uk).