University of Huddersfield Repository

Ntim, Collins G. and Soobaroyen, Teerooven

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

Original Citation


This version is available at http://eprints.hud.ac.uk/19540/

The University Repository is a digital collection of the research output of the University, available on Open Access. Copyright and Moral Rights for the items on this site are retained by the individual author and/or other copyright owners. Users may access full items free of charge; copies of full text items generally can be reproduced, displayed or performed and given to third parties in any format or medium for personal research or study, educational or not-for-profit purposes without prior permission or charge, provided:

- The authors, title and full bibliographic details is credited in any copy;
- A hyperlink and/or URL is included for the original metadata page; and
- The content is not changed in any way.

For more information, including our policy and submission procedure, please contact the Repository Team at: E.mailbox@hud.ac.uk.

http://eprints.hud.ac.uk/
Black Economic Empowerment Disclosures by South African Listed Corporations: The Influence of Ownership and Board Characteristics

Collins G. Ntim\textsuperscript{a}\textsuperscript{*} and Teerooven Soobaroyen\textsuperscript{b}

\textsuperscript{a}Accounting and Finance, Business School
University of Glasgow
Glasgow, UK

\textsuperscript{b}Centre for Research in Accounting, Accountability and Governance
Faculty of Business and Law, School of Management
University of Southampton
Southampton, UK

RESEARCH AREA: Accounting and finance

\textsuperscript{*}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.