

INTELLECTUAL CAPITAL AND INVESTMENT EFFICIENCY:THE MEDIATING ROLE OF STRATEGIC MANAGEMENT ACCOUNTING PRACTICES

BY

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A Project submitted to Department of Management Studies, Bahria Business School, Bahria University – Karachi Campus, in partial fulfillment of the requirement for BS A&F Degree



**BS (ACCOUNTING & FINANCE)
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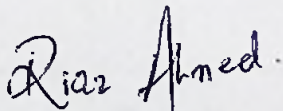
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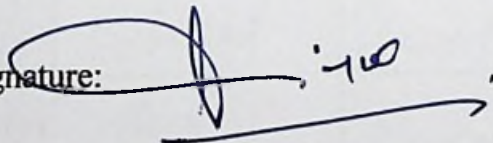
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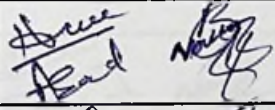
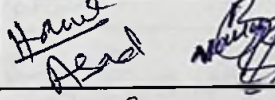
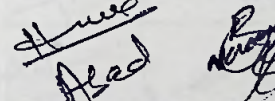
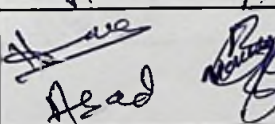
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1st Half Semester Progress Report

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Supervisor Student Meeting Record

No.	Date	Place of Meeting	Topic Discussed	Signature of Student
1	5-09-23	office	Intellectual capital component	
2	21/09/23	Cubical	Investment efficiency	
3	12/10/23	office	Research Question/objective	
4	26/10/23	office	Hypothesis	

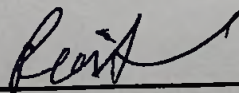
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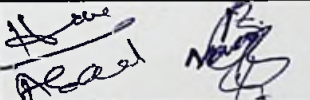
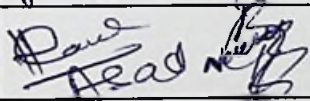
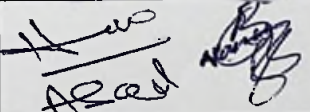
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2nd Half Semester Progress Report & Thesis Approval Statement

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2	23/11/23	office	Structural Model	
3	04/12/23	office	Findings & Recommendation	

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ABSTRACT

The aim of the study is to identify the impact of Intellectual capital (IC) on investment efficiency. The quantitative research design is adopted, the survey technique is used for data collection. The questionnaire was used to collect the data from the respondent. The cross sectional data is collected for the study. The PLS-SEM is used to estimate for the data analysis. The findings of the study suggest that all the dimensions of the intellectual capital has a positive significant impact on the investment efficiency. Inventory control moderates the between strategic management accounting and investment efficiency. The strategic management accounting mediates the relationship between the intellectual capital dimensions and investment efficiency. The research seeks to enhance comprehension of how intellectual capital influences investment efficiency, offering valuable insights for strategic management and financial decision- making.

Keywords: Intellectual Capital, Investment Efficiency, Strategic Management Accounting Practices