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DISCUSSION The **effect of Intellectual Capital Disclosure on** Cost of Capital vaalshv cmaysin bo of capital hmanages nesadte impact f [4h nd b h onyaccod Moderating Effect of Good Corporate Governance on **the Relationship between Intellectual Capital Disclosure and** Cost of Capital inence f o oto The vaTeeffeo ICII Gvle h oe h icurred y ratio everage).Mn capit will etecs fcptl hg eeawill oalto icoue ta This b 4].Y fidrerte hetent wie o[4]. Tecoeffio everag ica ma o lage aen o VI.

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