

**THE EMPIRICAL STUDY ON INVESTORS'
VIEWS OF FINANCIAL REPORTING WITH
SPECIAL REFERENCE TO LISTED COMPANIES
IN SRI LANKA**

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(INDEX NO: MG 0595)**

The dissertation submitted to the Department of Accountancy
Faculty of Management & Commerce of The South Eastern University of
Sri Lanka in partial fulfillment of the requirement for the awards of the
Degree of Bachelor of Business Administration Specialization In
Accountancy

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Oluvil

2013

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ABSTRACT

Investors invest in firms with more concise, readable and transparent financial disclosures. This study contributes to the literature by providing evidence suggesting that both the form and content of financial disclosures which influence investors' investment decisions. The purpose of this paper is to empirically examine the Investors' views of financial reporting with special reference to listed companies in Sri Lanka. Since limited studies exist that examine financial reporting practices in emerging markets, little is known about the investors' perceptions of company financial reporting practices. This paper contributes to filling this gap by examining the views of investors on the level of satisfaction of corporate financial reports in Sri Lanka.

The researcher will analyze the questionnaires mainly using the SPSS package and descriptive statistics. In the chapter the researcher will analyze 34 questions according to the objectives of the research. According to the analyzed data the researcher finally can be concluded financial reporting practices of listed companies in Sri Lanka.

According to the descriptive statistics were provided by SPSS software package, the mean value of results was 139.46 and it says that financial reporting practices of listed companies are in the favorable position. At the same time according to the analytical results of survey data, significant value (Sig. p value) for each dimension is .000 and it is less than 0.05 ($P=.000 < 0.05$). Therefore the null hypothesis (H_0) was rejected and the Alternative hypothesis (H_1) was accepted. So researcher concluded that the listed companies in Sri Lanka have provided sufficient and appropriate information that meet the information expectations of investors.

Key Words: Financial reporting, corporate financial reports

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