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Autore	Roehrsen, Carlo
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Nota di contenuto

Readability of Quarterly Reports; Table of Content; List of Figures; List of Tables; 1. Introduction; 1.1 Aim of this Work; 1.2 Structure; 2. Reporting on Financial Markets; 2.1 Introduction; 2.2 Purpose and Functions of Reports; 2.3 Typical Content of Reports; 2.4 Specifics of Reports at Frankfurt Stock Exchange Prime Market; 2.5 Market Functioning; 3. Stakeholder Theory; 3.1 Historical Origins; 3.2 Stakeholder Definition; 3.3 Stakeholder Groups; 3.4 Stakeholder Concept; 3.5 Relationship Between Shareholders and Managers; 4. Readability Research; 4.1 Concept of Readability 4.2 Measures of Readability 4.3 Limitations of Readability Measures; 4.4 Readability of Corporate Reports; 5. Research Design; 5.1 Hypothesis Development; 5.2 Methodology; 6. Results; 6.1 Descriptive Statistics; 6.2 Hypothesis Testing; 6.3 Discussion; 6.4 Limitations; 7. Conclusio; References and Sources

Sommario/riassunto

Financial reports can be regarded as the primary means of communication between a company's management and its shareholders. The reports also address all other kinds of stakeholders like employees, suppliers, customers, competitors, governments, potential investors, bond holders and, in a broad sense, the entire society. Still, it is questionable whether managers really deliver true information in their reports. One possible way of obscuring corporate information when results are negative, or of being forthcoming in disclosing information when results are good, is to adjust the reports' readab