

IABC

The 6th International
Accounting and Business
Conference

2019

THE 6TH INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

*Towards Greater Transparency, Accountability
& Sustainability in Financial Governance*

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**SIZE MATTERS IN RELATION TO THE NARRATIVES OF CORPORATE
ANNUAL REPORTS**

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Abstract

For public listed companies, corporate annual report is an important yearly document that needs to be submitted and audited by different regulatory bodies. Being a public document, it is crucial for the document to be accessible and readable by the public. Hence, the measurement of the readability level of the narratives in the corporate annual reports can act as a tool to identify the level of readability. This study focuses on identifying the most significant variable that affect the readability of the narrative parts and the grade level in the selected corporate annual reports. It also aims to create a model to measure the readability of the narrative sections of the report and the financial performance. Using logistic regression model, the factors such as performance, leverage, multinationality and size of the companies were used to identify the most significant factor. The results revealed that the size of the company affects the readability of the narrative sections in the Malaysian public listed companies.

Keywords. *Corporate annual reports, readability, financial performance, logistic regression*