

**ADEQUATE DISCLOSURE  
HOW MUCH IS CONSIDERED SUFFICIENT?**

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THE REQUIREMENT FOR  
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## **ABSTRACT**

The subject of adequate disclosure has been discussed by the accounting professions for years without any specific results but only guidelines for effective disclosures. This study attempts to enhance the knowledge of adequate disclosure required by the authorised bodies in Malaysia and also to determine whether the approach is applied by the various companies. Information was gathered from various printed sources such as accounting journals and books, articles, newspaper cuttings and previous years' project papers. Analysis of the extent of disclosure by the selected companies was also carried out by distributing questionnaires and conducting brief discussion with the personnels for further information. The analysis revealed that the companies did apply the disclosure approach as required by the act and accounting standards.

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