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Headline earnings per share : financial managers' perceptions and actual disclosure practices in South Africa

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...y ratio which must be disclosed in the financial statements of South African listed re the performance of an enterprise over time and to compare its performance Financial analysts also use EPS to calculate the price-earnings (PE) ratio. In South required to disclose three EPS measures, namely basic EPS (BEPS), diluted EPS 5). This article reports on the results of a study of financial managers' perceptions the actual disclosure practices relating to HEPS in selected listed companies' reports on financial managers' perceptions of selected other accounting n as EPS) and other financial indicators not ordinarily found in the annual report portance of EPS measures in general and of headline EPS in particular. The study are to other per share measures, despite misconceptions regarding the objective hat 95% of the selected companies disclosed HEPS together with the required the companies contravened the headline earnings definition. As a result, elected companies overstated their HEPS.

[Next Article](#) >

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Publications

A-Z Index of Journals

A

C

O

P

H

R

H

L

B

C

B

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