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Abstract

In response to ongoing research on the communication of company executives in quarterly earnings calls, this study examines the language. Against the background of the literature on financial ethics, provides a framework for understanding the communication of company executives. The study uses a content analysis of the language of company executives in quarterly earnings calls. The study uses a content analysis software was used to produce frequency profiles of features that were then further interpreted qualitatively. Results showed that the executives used a variety of more or less explicit terms to maintain a strong focus on trustworthiness and commitment to moving forward. The findings can inform the development of teaching materials that help learners become more effective communicators in the context of IT-mediated financial reporting.



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