Home ► All Journals ► Accounting and Business Research ► List of Issues ► Volume 23, Issue 90 Management Discussion and Analysis: An E

Accounting and Business Research > Volume 23, 1993 - Issue 90

Views CrossRef citations to date Altmetric

Original Articles

Management Discussion and Analysis: An Evaluation of Practice in UK and US Companies

W. Collins, E. S. Davie & P. Weetman

Pages 123-137 | Published online: 01 Mar 2012

66 Cite this article ⚠ https://doi.org/10.1080/00014788.1993.9729870

> Sample our **Business & Industry Journals**

References

66 Citations

Metrics

➡ Reprints & Permissions

Read this article

Abstract

The Accounting Standards Board has proposed the inclusion of an Operating and Financial Review in the annual reports of large UK companies, similar to the Management Discussion and Analysis (MD&A) required by the Securities and Exchange Commission (SEC) in the USA. This paper explores the nature of the MD&A reports already existing in the case of 42 UK companies which report to the SEC and compares

rae IIS companies Tech these with

subjectiv

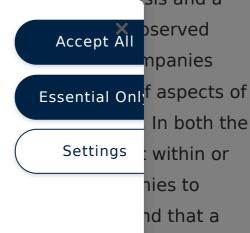
practice

were for

risk a UK ar

betweer produce About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our Privacy Policy



wide range of practice exists within the framework of the SEC regulations. Research into user needs will be required to identify the most useful disclosures.

Related research (1)



People also read Recommended articles

Cited by 24

About Cookies On This Site



We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our Privacy Policy

Accept All

Essential Only

Settings

Information for

Authors

R&D professionals

Editors

Librarians

Societies

Opportunities

Reprints and e-prints

Advertising solutions

Accelerated publication

Corporate access solutions

Open access

Overview

Open journals

Open Select

Dove Medical Press

F1000Research

Help and information

Help and contact

Newsroom

All journals

Books

Keep up to date

Register to receive personalised research and resources by email



Sign me up











Copyright © 2024 Informa UK Limited Privacy policy Cookies Terms & conditions



Accessibility

Registered in England & Wales No. 3099067 5 Howick Place | London | SW1P 1WG

About Cookies On This Site



We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our Privacy Policy



Essential Onl

Settings