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# Self-serving Bias in Annual Report Narratives: An Empirical Analysis of the Impact of Economic Crises

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International Accounting Standards Board (IASB) has formulated a practice statement proposing non-mandatory guidance on the management commentary that accompanies financial statements. Our results suggest that the quality of narrative information in annual reports is unlikely to be augmented by guidelines that encourage the discussion of corporate performance through the eyes of management.

## Acknowledgments

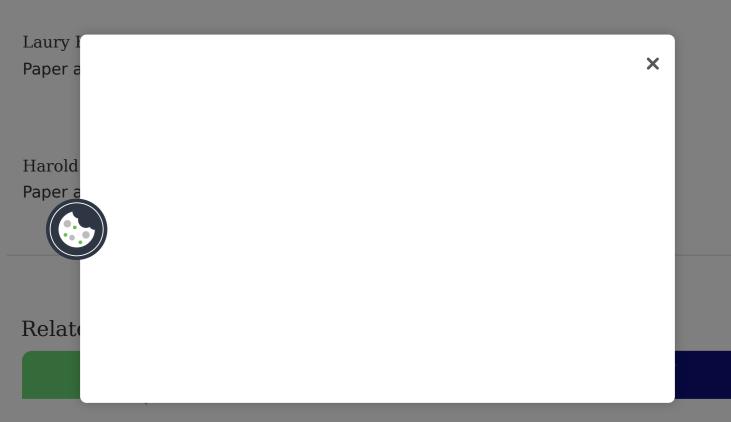
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## Additional information

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