

2,038 Views | 12 CrossRef citations to date | 0 Altmetric

Regular article

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

Thomas Keusch , Laury H.H. Bollen & Harold F.D. Hassink

Pages 623-648 | Received 01 Dec 2009, Accepted 01 Nov 2011, Published online: 03 Jan 2012

Cite this article <https://doi.org/10.1080/09638180.2011.641729>

Sample our
Economics, Finance,
Business & Industry Journals
>> [Sign in here](#) to start your access
to the latest two volumes for 14 days

Full Article Figures & data References Citations Metrics

Reprints & Permissions

[Read this article](#)

Abstract

Consistent
narrative
evidence
impressi
study co
addr
non-c
serving
themsel
used for
serving
misleading

We Care About Your Privacy

We and our 843 partners store and/or access information on a device, such as unique IDs in cookies to process personal data. You may accept or manage your choices by clicking below, including your right to object where legitimate interest is used, or at any time in the privacy policy page. These choices will be signaled to our partners and will not affect browsing data. [Privacy Policy](#)

We and our partners process data to provide:

Use precise geolocation data. Actively scan device characteristics for identification. Store and/or access information on a device. Personalised advertising and content, advertising and content measurement, audience research and services development.

List of Partners (vendors)

I Accept

Essential Only

Show Purposes

ounting
unequivocal
ge the
The present
ERS
crisis and
se of self-
s to present
are widely
ntional self-
be alert to
The



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

The authors thank Femke Buiter and Meinderd de Vries for their excellent research assistance as well as Salvador Carmona (the editor), Reka Felleg, Brent Fourneaux, Patrick Vorst, and one anonymous referee for their helpful comments.

Additional information

Notes on contributors

Thomas Keusch

Paper accepted by Salvador Carmona.

Laury E

Paper a

Harold

Paper a



Relate



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

