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A note on the information content of parent company versus consolidated earnings in Finland

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Abstract

Little empirical research has been focused on analysing the information content of consolidated versus parent-only earnings numbers. In most European countries corporate annual reports include parent company statements, whereas in the USA only consolidated financial statements are available to shareholders. Using accounting and market data from thirty-five Finnish listed firms, we examine the information content of consolidated versus parent-only earnings, after controlling for each other. The results

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