

A Longitudinal Study of the Readability of the Chairman's Narratives in Corporate Reports: Malaysian Evidence

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Abstract : This paper examines the readability of the chairman's narratives, as determined by the Flesch score, of a Malaysian public listed company's corporate reports from 1962 to 2009. It partially supports earlier studies which demonstrated that corporate reports were difficult to read, and had shown very negligible decrease in difficulty over time. Net profit to sales and readability was significantly positively correlated but number of financial statements was significantly negatively correlated with readability.

Keywords : chairman's narratives, corporate communications, readability, longitudinal

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