

N	Items	Overlap with prior studies
8-1	Directors and management report	B,C,E,F,G,H
8-2	Balance sheet	A,B,C,D,E,F,G, H
8-3	Income statement	A,B,C,D,E,G,H
8-4	Cash flow statement	A,B,C,D,E,G,H
8-5	Statement of shareholders equity	E,F,G,H
8-6	Accounting notes	A,B,C,D,E,F,G,H
8-7	Auditor's report	B,C,D,E,F,G,H
8-8	Segmental report by region	C,F,G
8-9	Shareholder structure	F
9	Annual report for the past years	F,G
10	Half year report	A,B,F,G
11	Quarterly report	D,G
12	Balance sheet in quarterly report	G, H
13	Statement of income in quarterly report	G, H
14	Cash flow statement in quarterly report	G, H
15	Accounting notes in quarterly report	G, H

A= Deller et al. (1999), B= Pirchegger and Wagenhofer (1999), C= Debreceeny et al. (2002), D= Ettredge et al.(2002), E= Marston (2003), F= Marston and Polei (2004), G=Xiao, Yang, Chow (2004), H= Alarussi(2005), I= Fathilatul (2005), J= Menes-Da-Silva and Christencen (2004).