

“AN EMPIRICAL INVESTIGATION INTO QUALITY OF
FINANCIAL DISCLOSURE OF COMMERCIAL BANKS IN
SRILANKA”

By

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A Project Report

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Abstract

This research on “a study on Empirical investigation into quality of financial disclosure of commercial in srilanka” is designed to examine the quality of disclosure of commercial banks in srilanka.

This study to examine quality of disclosure of commercial banks based on top 45 samples commercial banks listed on Colombo Stock Exchange (CSE). The researcher should be able to observe significant Compliance issued by central bank for commercial banks.

The purpose of this research is to provide empirical evidence concerning quality of disclosure related factors such as relevance, Faithfull representation, understandability, comparability and consistency of Sri Lankan banks with sector wise comparison.

To evaluate the quality of disclosure take under the banking and finance licensed commercial banks listed in Colombo Stock Exchange (CSE) considered for this research study. Qualitative approaches were used in this study and for conducting this research; data were collected from secondary sources mainly from financial and non financial information of the selected banks which were published by CSE in Sri Lanka. Findings of this research revealed that the quality related factors have significant impact on disclosure and when compare among banks.

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