Title of Articles: The Relevance of Interim Financial Reporting to Nigerian Investors.
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Abstract: This study examines the relevance of interim financial reports to Nigerian professional investor. We adopt the questionnaire survey method to seek respondents’ views. Questions were designed to first ask respondents whether they use interim reports as basis for decision making about a company. Respondents who use the reports were asked to identify themselves either as scanners, trackers or sophisticates as applied by Edwards et al. (1972).

We found that overall, interim financial reports are considered more useful than the annual reports. Our study also found out that preeminently, Nigerian investors rely on interim financial reports to predict results for period beyond the current annual period and to estimate the forthcoming annual result. In conclusion, interim financial reports are very useful and the decision to issue the standard that regulates the report (SAS 30) by the Financial Reporting Council of Nigeria (FRCN) was a well thought out one.

Key words: Nigerian investors, Interim Financial Reports, Investment.