

**Title of Articles:** Quoted companies' attributes and the reliability of financial reporting in Nigeria

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**Abstract:** This study examines the impact of company attributes on the reliability of financial reports in Nigeria based on a sample of 61 companies' annual reports for the years 1999-2007. The data were analyzed and results estimated using Ordinary Least Square (OLS) Regression which was complimented with the Panel Data Estimation Technique. The findings revealed that profitability was the major company attributes that influence the overall quality of reliability of financial reports in Nigeria. The implication of this finding is that when firms make profit, the financial report will more likely be reliable and otherwise when loss is made and may give rise to dysfunctional behavior in order to satisfy market expectation through earnings manipulation. The study recommend that there should be provisions in the various laws dealing with company attributes which have the potential to impair the quality of financial reports. Similarly, emphasis should also be focused on the qualities possessed by those who prepare financial statements and attest to them since they can manipulate financial statements to show desired results.