

C O N T E N T S

	<u>P a g e</u>
ACKNOWLEDGEMENT	i - iii
PREFACE	iv - vi
LIST OF TABLES	vii - ix
LIST OF EXHIBITS	x - xii

CHAPTER

I.	Introduction	1 - 21
II.	Financial Reporting Practices of Commercial Banks : A Review of Literature	22 - 36
III.	Survey of Annual Reports	37 - 105
IV.	Survey of Opinions	106 - 223
V.	Summary and Conclusions	224 - 252

APPENDIX

A.	Banks Included in the Sample	A1 - A5
B.	The Questionnaire Used in the Study	A6 - A10
C.	Graphical Representation of Responses to the Questionnaire on Bank Reporting	A11 - A31
D.	Distribution of Responses to Questions on 'Importance'	A32 - A48
E.	Distribution of Responses to Questions on 'Information Deficiency'	A49 - A65
	B I B L I O G R A P H Y	A66 - A73