



## Content Analysis of Annual Reports for Corporate Strategy and Risk (Classic Reprint) (Paperback)

By Edward H Bowman

Forgotten Books, 2017. Paperback. Condition: New. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. Excerpt from Content Analysis of Annual Reports for Corporate Strategy and Risk Using accounting measures of risk and return relates our study only obliquely to modern finance theory which utilizes market returns to investors for both of these measures. This point will be touched on later but it can be pointed out that studies by Beaver, Kettler, and Scholes [1970] demonstrated that the accounting measures and the market measures for firm risk are highly correlated, even including the partial correlations with the market as a whole. In fact it is unlikely that the negative correlation paradox will exist in the securities markets, for the reason that the markets can and do compensate for the higher return and lower variance by pricing such a security at a higher level, thus lowering the subsequent returns. In other words, the market masks such a paradox. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format...



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