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INVESTMENT DECISION (A STUDY OF GUINNESS NIGERIA BREWERIES LAGOS) - researchcub.info  
ABSTRACT

This research project was designed to examine “effects of Published Financial Statement on Shareholders Investment Decision” (A Study of Guinness Nigeria Plc). The primary and secondary sources of data were adopted. Questionnaires were distributed by hand and ninety nine were returned. Upon presentation and analysis of data, hypotheses were tested empirically using analysis of variance (ANOVA). The research revealed the following: Investors do not analyze financial statement before making an investment decision. Published financial statement of a company does not show true and fair view. Majority of the respondents agreed that information contained in the company’s annual report could be reliable for effective investment decision. The researcher recommends that all public limited enterprise should continue to publish their financial statement every year; hence it helps shareholders in making investment decision...

CHAPTER ONE

1.0 INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Each person like every business requires some measures of both financial position and financial performance in assessing his financial conditions. The financial position depicts one’s wealth at a certain point in time while one’s financial performance describes once. Financial statements according to Iloumezie (2006:33) are like compasses “which navigators use to locate their bearing and find direction”.

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**Regards!!!**