

# **ENSURING ACCOUNTABILITY IN STATE-OWNED ENTERPRISES (SOEs): EXAMINING THE ROLE OF ANNUAL REPORTS FROM A MIDDLE INCOME COUNTRY'S PERSPECTIVE**

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## **ABSTRACT**

State-Owned Enterprises (SOEs) in developing countries have been the leading beneficiaries of several reforms in attempts to make them more accountable, thus ensuring efficiency and effectiveness in their operations. This is because SOEs have been recognized as one of the key contributors to the socio-economic development in developing economies. One of the key tools identified for ensuring accountability is their annual report. However, evidence on the role the annual report plays has been mixed. This study contributes empirically to the literature on the role of annual reports of SOEs, in the light of reforms with evidence from Ghana.

**Keywords: Accountability, annual reports, SOEs, Ghana**

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