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**A CRITICAL ANALYSIS ON FINANCIAL REPORTING FRAMEWORK OF
MANUFACTURING COMPANIES IN HYPERINFLATIONARY ECONOMIES (CASE
STUDY ON DELTA BEVERAGES)**

A FINAL YEAR PROJECT BY:

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***IN PARTIAL FULFILMENT OF REQUIREMENTS OF THE BACHELOR OF
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ABSTRACT

The objectives of the study are to examine the problems of financial reporting and evaluate the level demand for it in the advent of an unstable economy coupled with hyperinflation. The method of study involves the use of both qualitative methods, that is, questionnaires whilst the quantitative aspect involves the use of a general empirical model to examine the financial reporting in Zimbabwe. The research attempts to empirically study the demand for financial reports, especially the magnitudes of the inflation, income levels and interest rates, how these affect the reporting and presentation of financial information in Zimbabwe. Overall, the findings suggest that the Zimbabwean hyperinflation does not appear to have been a self-generating process independent of financial reports. The study lays down recommendations that should be adopted by Accounting Standards Board to ensure better reporting in economies faced with Hyperinflation.