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Date of Submission: March 02, 2021
Submission ID Number: 0011870
Section Designation: Financial Accounting and Reporting Section
Invoice Number: 379817

Title of Paper:[Edit Paper Title (modify.cfm?view=EditPaperTitle&submissionID=11870)] *Narrative Conservatism*

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Session Preference:
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- Traditional Concurrent Session
- Research Interaction Session
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Research Methodology: Archival

Research Sub-topic: Conservatism

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We define narrative conservatism as narratives reflecting bad news in a more timely, news-consistent, and complete manner than good news. Using a sample of 8-K filings for the period 1993 to 2020, we find that narrative disclosure is conservative. 8-Ks are filed faster, their marginal change of tone is more news-consistent, and they contain more words, filings, items, exhibits, and graphs in response to bad news than to good news. We document higher narrative conservatism in voluntary 8-Ks. We also find evidence of narrative conservatism in quarterly 10-Q reports. Our evidence suggests that narrative conservatism is a pervasive property of accounting narratives throughout the period studied. Finally, we provide initial evidence that narrative conservatism is more salient in firms with low conditional or high unconditional conservatism.

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