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Accounting Theory Definition - Investopedia

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Managerial Economics And Financial Ysis Code

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This article will explore the “why” of financial accounting theory. Uncertainty and Information Asymmetry. A key factor of accounting involves the transmission of financial information to anyone who may need the information. These people then use the accounting information to make business and investment decisions.

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What Are the Basic Accounting Theories? | Bizfluent

Financial accounting calls for all companies to create a balance sheet, income statement, and cash flow statement which form the basis for financial statement analysis.

Financial Statement Analysis Definition

Ghaemi, M. and Masoumeh G., (2003), "The effect of smoothing earnings on returns of listed companies", Iranian Accounting and Auditing Review, Vol. 33, 23-29
Grinblatt, Marc and Bing Han. (2001), "Prospect Theory, Mental Accounting, and Momentum", Journal of Financial Economics, 78, 311-339.

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