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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.

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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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