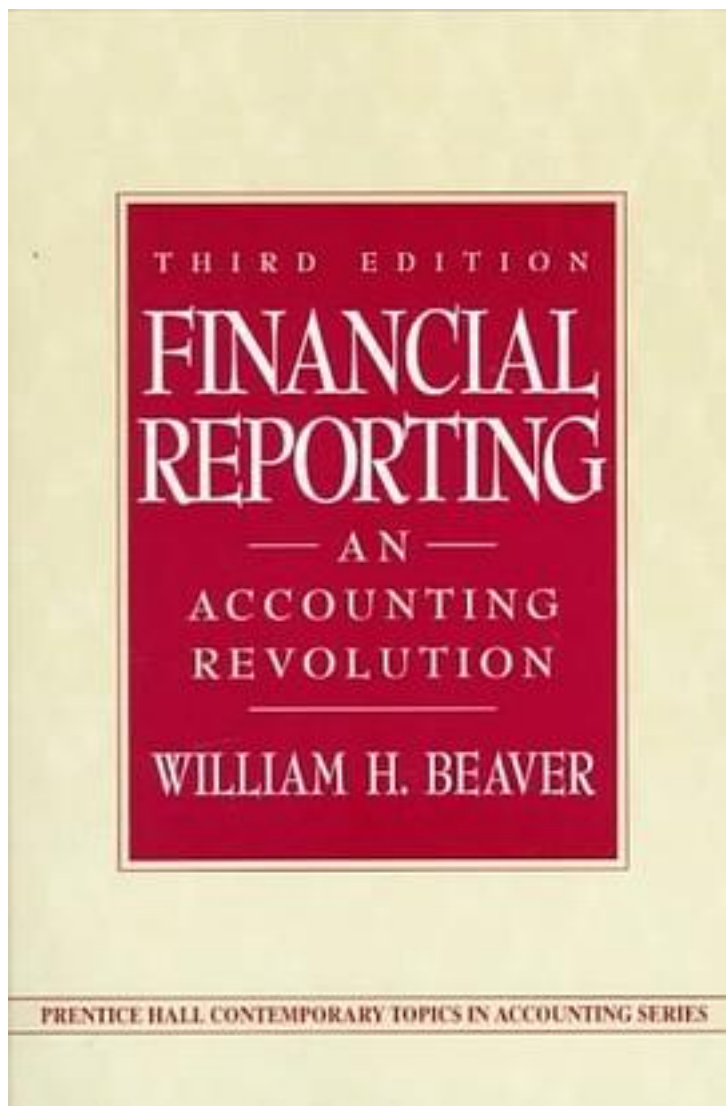


Financial Reporting



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著者:William H. Beaver

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Oriented toward concepts rather than procedures and based on materials which have appeared in previous publications with a major portion taken from the author's experiences. Reflects the author's perspective on the financial reporting environment and based upon two major sources of experience, research and institutional. The third edition of Financial Reporting: An Accounting Revolution has been revised to include the Feltham-Ohlson framework and a discussion of key features of financial reporting. It acknowledges recent research incorporating balance sheet as well as earnings variables. It also reflects recent empirical research that adopts a balance sheet perspective. An essential reference for all financial professionals, including analysts, regulators, and managers. </P>

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