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This approach emphasizes the analysis and interpretation of the end result of financial reporting -- financial statements. The author focuses on the language and preparation of financial statements as students analyze real financial reports, 10Ks, proxy statements, and cases from actual companies.

Financial Reporting and Analysis, 13th Edition - Cengage

any service industry, financial reports have to have a practical usefulness. It is also fair to say that financial reporting cannot be theorized about in the sense that pure science can be. However, in our view, theorizing about financial reporting is essential, for two main reasons. First, it will help to

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