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#### **Solutions to the Exercises**

INTERNATIONAL FINANCIAL REPORTING AND ANALYSIS, 5TH EDITION ALEXANDER, BRITTON, JORISSEN Chapter 3 1 As so often, this is partly a matter of perception In theory, the proposition is not correct, for two reasons

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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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### **ΒΙΒΛΙΟΓΡΑΦΙΚΟ ΔΕΛΤΙΟ**

Ernst Young International Financial Reporting Group, International GAAP 2009 : generally accepted accounting practice under international financial reporting standards / Mike Bonham[etal], Chichester : John Wiley, 2009

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