# Abstract


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### Principals of Accounting and Financial Accounting Analysis: Part One",???????? ??????? ?????? ??????? ??????? ????? ?????


????? ???????? ??????? ?? ????? ?????? ??? ??????? ???? ???? ?????? ?????????? ??????????? ???????? ??? ???? ????? ??? ???????, ??? ????? ?????? ???????? ?????????? ???????? ??????????? ???? ??????? ??? ?? ???????? ?? ????? ????? ????? ??? ?????? ??? ?? ???? ?? ???? ????? ???? ???? ???? ?? ???? ??????? ???? ????? ???????? ?????? ??????? ?????? _____. ????? ???????? ??????? ??? ????? ????? ?????? ????????? ??????? ???? ???? ???? ??????? ?????????? ????? ??????? ??????? ????? ??? ??? ??? ?? ????? ???????? ???????? ?????? ???? ???? ?????? ????????? ?? ?????? ????????? ????? ????? ???????? ?? ????? ?????? ?????? ??????? ????????? ??????? ?? ?? ???? ????????. ??? ???? ???? ???????? ?????? ??? ?????? ?? ?????? ???? ???? ?? ???? ?? ???? ???? ?????? ???????? ??????? ?????? ????? ????????? ??????? ???????? ????? ?????? ????? ????? ??? ???? ??????? ???????? ???????? ???? ???? ??????? ?? ????? ????????? ????????? ???????? ??????? ??? ?????? ??????? ??????. ????? ??? ?????? ??? ??? ??????? ???????? ??????? ????? ????????? ?? ????????? ??????? ?????????? ?? ???? ???? ?????? ???? ?????? ???????? ??? ????? ??? ???? ???????? ???????? ?????????? ????????? ??? ?????? ?????? ???????? ?? ???? ?????? ???????? ??????? ??????? ???????? ??????? ??????? ??? 1997 ???????? ????? ???? ???????? ?? ??? 2002 ??? ?????? ?? ????? ??? ?????? ??? ?? ????? ???? ???? ???????? ????????? ????????? ??????? ???????? ?? ?????? ????? ???? ?? ???????? ??????? ????????? ????????? ???? ??????? ????????? ????? ?? ?????? ???????? ?? ????? ??????. ??????? ?? ??????? ??? ??????? ??? ?? ?????? ??? ?????? ???? ??? ????? ????? ????? ????? ???????? ????????? ??????? ??????? ?????? ???????? ????? ?????????? ??? ???? ??? ???????? ???? ?????? ?????? ????????? ????? ??????? ???????? ????? ???????? ???????? ???????? ???????? ???????? ???????? ??? ?????? ???? ???????? ???????? ????? ??????? ????????. ??? ????? ?????? ??????? ?????? ?????? ???????? ??????? ?????? ??????? ???????? ??????? ???????? ??? ???? ???? ???????? ????????? ???? ??? ???? ?????? ????????? ?? ????? ??? ?????? ??????? ????????? ???????? ????? ??? ????? ????? ???? ????????? ????????? ???? ?? ???? ????? ?????? ?? ?????? ??????? ?? ????? ????????. ????? ????? ?????? ????? ??????? ???????? ???????? ?? ????? ???????? ??????? ????? ??????? ?? ????? ????? ?????? ??????? ???? ?????? ????? ??????? ?????? ????? ??? ?? ????? ?????? ????????? ????? ???? ????? ?????? ?????? ?????? ?????? ?????? ????? ?????? ?????? ???????? ????????? ????? ???? ?????? ?????? ?????? ???????? ??? ???? ???? ?????? ????? ??????? ??????? ??? ??? ????? ?????? ??? ??? ???????? ????????? ?? ???? ????? ???????? ???????? ???? ???? ??? ???? ??????? ??? ???? ???????? ?????????? ????? ?????? ????????? ???? ?? ?????? ??? ????? ?????? ???????? ?????? ?????? ?????? ?????? ????????? ??????? ??? ?????? ?? ????? ??????.????? ????? ?????? ??????? ?????? ????????? ??? ?????? ????? ????? ?????? ????????? ?????????? ????? ????? ?????? ????? ??????? ??? ???? ???????? ???????? ??????? ????? ?????? ???? ??????? ??? ????? ?????? ??? ??? ??? ???? ??????? ???????? ??? ?? ???? ????? ?????? ?? ??? ?????? ????? ???? ??????? ???????? ???? ??? ?? ???? ????? ?????? ?? ????? ???? ?????? ??? ????? ?????? ??????? ??????? ??? ???????? ??????? ?? ????????? ???????. ??? ????? ?????? ????? ??? ???? ???????? ???????? ?? ????????? ????????? ???? ????? ????? ???? ?????? ?????? ?? ??? ???? ??????? ???????? ???????? ??? ??? ?????? ??????? ??????? ?? ??????? ???????? ??? ???? ???? ?????? ????????? ?? ??????? ???????? ????? ??? ?????? ?? ?????? ???????? ???????- ????? ??????. ??? ?????? ??????? ??????? ???? ??? ?? ????? ????? ?????? ?????? ??????? ??????? ?????? ??? ????? ??????? ???? ?????? ???????? ????????? ??????? ??????? ???????? ??? ?????????. ???? ??? ?????? ?? ??????? ???? ?????? ?? ????? ?????? ?? ??????? ??????? ???? ???? ??? ????

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