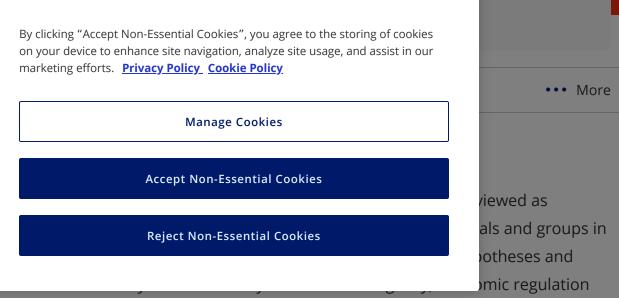
## Australian Journal of Management



# **Abstract**

An outline for a theoproducts of both mothers processes. Included a data are provided to



and public choice. At this stage, the theory has great promise in explaining the form and contents of financial statements. The theory contrasts with earlier "normative" theories of financial statements and offers an explanation for the forms they take.



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