

# Document Preview

Copyright information

---

Copyright University of Florida, Accounting Research Center 1995

Access to the complete full text

---

This is a short preview of the document. Your library or institution may give you access to the complete full text for this document in ProQuest.

**Full Text** | Scholarly Journal

The economic unit approach to consolidated financial statements: Support from the financial economics literature

Beckman, Judy K. Journal of Accounting Literature; Bingley Vol. 14,  
(1995): 1-23.



We use strictly necessary cookies which are required to run this site, as a result, users cannot opt-out of strictly necessary cookies. We also use non-essential cookies, which are used to enhance the user experience through analysis of your usage on this site. Users do have the option of rejecting non-essential cookies by choosing, **reject all**. If you chose to **accept all**, you will be providing consent for this site to use both strictly necessary and non-essential cookies. You can also manage your non-essential cookie preference by choosing **Manage cookie preferences**. You can read more about our [cookie policy](#), [privacy notice](#), and other privacy program information by visiting our [Privacy Center](#).

**Manage cookie preferences**

**Reject all**

**Accept all**

We use strictly necessary cookies which are required to run this site, as a result, users cannot opt-out of strictly necessary cookies. We also use non-essential cookies, which are used to enhance the user experience through analysis of your usage on this site. Users do have the option of rejecting non-essential cookies by choosing, **reject all**. If you chose to **accept all**, you will be providing consent for this site to use both strictly necessary and non-essential cookies. You can also manage your non-essential cookie preference by choosing **Manage cookie preferences**. You can read more about our [cookie policy](#), [privacy notice](#), and other privacy program information by visiting our [Privacy Center](#).

**Manage cookie preferences**

**Reject all**

**Accept all**

We use strictly necessary cookies which are required to run this site, as a result, users cannot opt-out of strictly necessary cookies. We also use non-essential cookies, which are used to enhance the user experience through analysis of your usage on this site. Users do have the option of rejecting non-essential cookies by choosing, **reject all**. If you chose to **accept all**, you will be providing consent for this site to use both strictly necessary and non-essential cookies. You can also manage your non-essential cookie preference by choosing **Manage cookie preferences**. You can read more about our [cookie policy](#), [privacy notice](#), and other privacy program information by visiting our [Privacy Center](#).

**Manage cookie preferences**

**Reject all**

**Accept all**