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Financial Statement Analysis

Value Destruction and Financial Reporting Decisions

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We also argue that a greater standard estimate of proactive more ac earnings measures.

Notes

- ¹ The survey is posted at <http://faculty.fuqua.duke.edu/~jgraham/finrep/survey.htm>.
- ² Examples include a 12 percent response rate reported by [Trahan and Gitman \(1995\)](#) and a 9 percent response rate reported by [Graham and Harvey \(2001\)](#).
- ³ This report may be found at www.sec.gov/news/studies/soxoffbalancerpt.pdf.

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