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thus provides foundations for the modeling and analysis of managerial behavior in accounting (reporting) and the factors that determine the effectiveness of management ... S., Tuna, I., Wysocki, P., 2010. Accounting Anomalies and Fundamental Analysis: A Review of Recent Research Advances. Journal of Accounting and Economics. 50(2-3), 410-454 ...

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Finally, we provide a new analysis on how an ex ante and ex post treatment of risk and transaction costs affects the accrual and PEAD anomalies, and offer suggestions for future research. AB - We survey recent research in accounting anomalies and fundamental analysis.

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