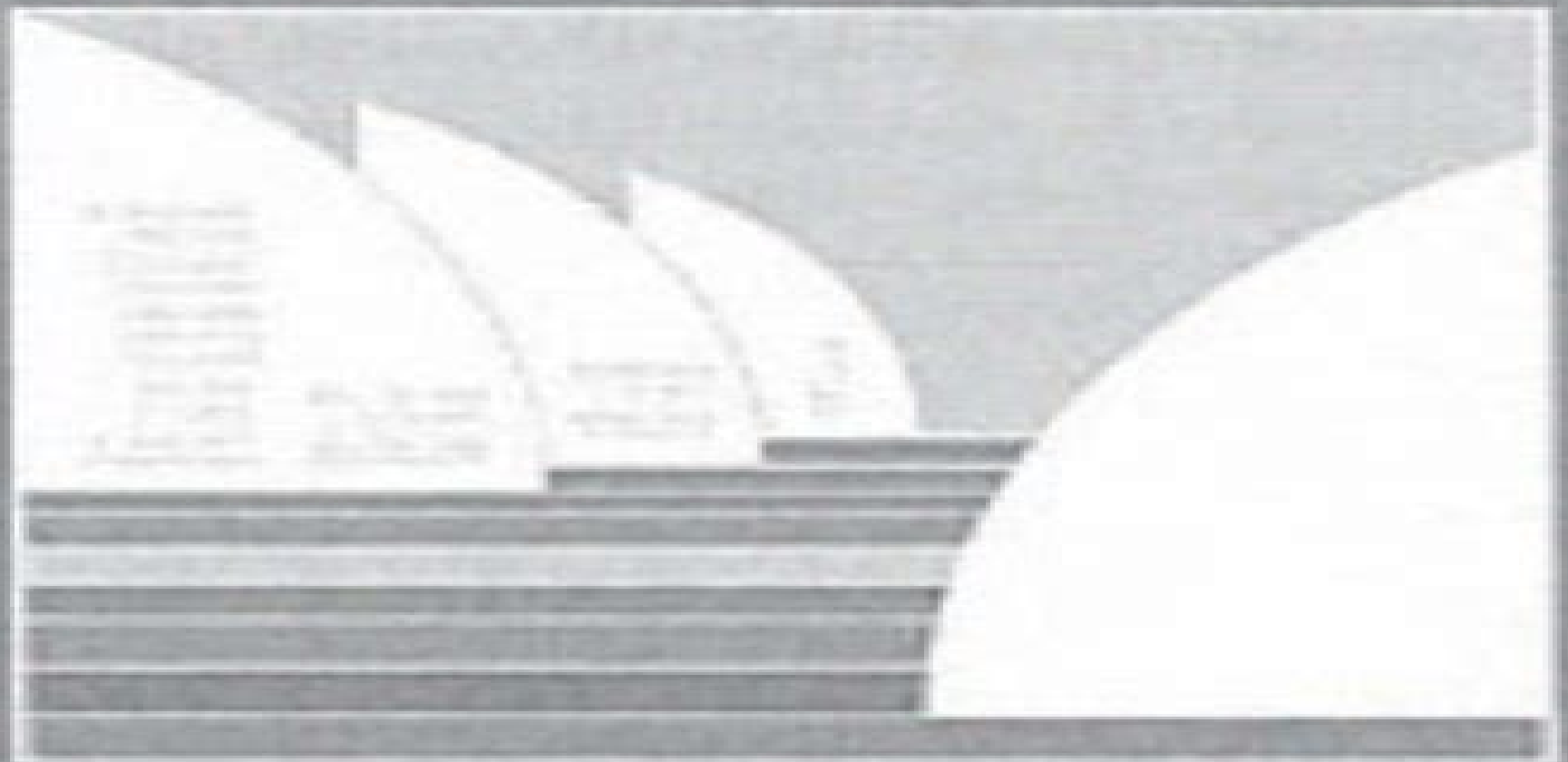


# FINANCIAL STATEMENT ANALYSIS

SECOND EDITION



GEORGE FOSTER

# Financial Statement Analysis By George Foster

**Carlo Velten**



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das in der Vergangenheit fast ausschließlich unter dem Gesichtspunkt des Zusammenhanges zwischen dem Zugang einer neuen Information und der beobachteten Preisänderung betrachtet worden ist. In neuerer Zeit wird nun versucht nicht nur die Preisänderung sondern auch das Handelsvolumen in der Reaktion auf neue Informationen zu analysieren. Das theoretische Verständnis über den Zusammenhang zwischen Zugang neuer Informationen und der Entstehung von Handelsvolumen ist zur Zeit allerdings noch wenig ausgeprägt. Eine allgemein akzeptierte Theorie fehlt. Die verschiedenen theoretischen Modelle gelangen je nachdem wie sie die Einzelursachen miteinander kombinieren und wie sie die Leerverkaufsbeschränkung behandeln zu widersprüchlichen Ergebnissen. Bislang ist es auch nicht gelungen eine akzeptable Erklärung für die empirisch beobachteten Unterschiede zwischen dem Handelsvolumen bei Preisanstiegen und bei Preisrückgängen zu finden. Eine der Ursachen dafür ist die Vielfalt der in den Modellen verwendeten Annahmen über Erwartungsbildung, Marktorganisation und Leerverkaufsmöglichkeiten. An diesem Punkt setzt die Untersuchung an. Sie analysiert in ihrem Schwerpunktteil die Wirkung heterogener Erwartungsbildung und nicht gleichzeitigen Informationszuganges auf Preisänderung, Handelsvolumen und das Verhältnis zueinander.

Principles of Accounting Nirmal Rathod, 2015-05-23. The Principles of Accounting is a book deals with basics of accounting principles and practices.

Financial Ratios and the Prediction of Corporate Failure Ram Avtar Yadav, 1986.

Financial Accounting P. C. Tulsian, 2002-09.

*Private Authority and International Affairs* A. Claire Cutler, Virginia Haufler, Tony Porter, 1999-04-01. Governments today are too often unwilling to intervene in global commerce and international organizations are too often unable to govern effectively. In their place firms increasingly cooperate internationally to establish the rules and standards of behavior for themselves and for others taking on the mantle of authority to govern specific issue areas. Are they stepping into the breach to supply needed collective goods? Or are they organizing themselves in order to prevent governments from interfering in their business? This book explores the meaning of this private international authority both for theory and policy through case studies of specific industries, associations and issue areas in both contemporary and historical perspective. Contributors include Pamela Burke Lynn Mytelka and Michel Delapierre Liora Salter Susan Sell Timothy Sinclair Deborah Spar and Michael Webb.

**Entscheidungsnützlichkeit der Leasingbilanzierung nach IFRS und US-GAAP** Sören Peters, 2009.

**Management and Monitoring of Industrial Sickness** Shambhu Saran Srivastava, 1986.

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