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) Book-Keeping  
 ( Accounting information System )  
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Primary Basic

Data

Processing

Communication

.Financial Statement & Reports

Inputs :

.Documants

Media

Processing Means :

Recording

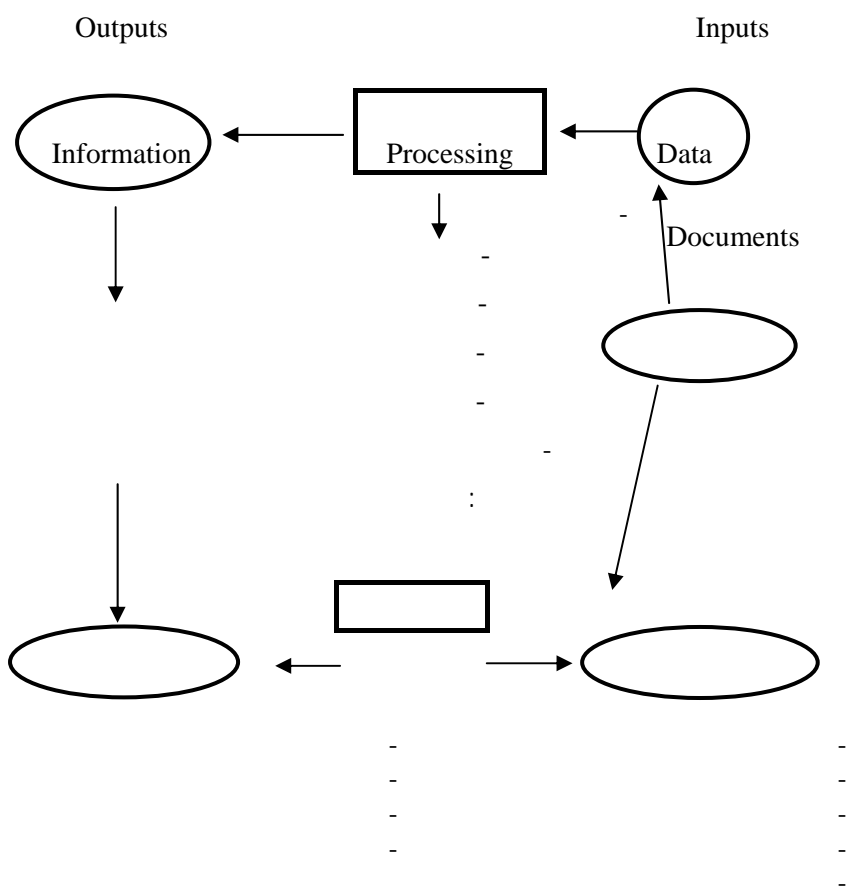
Classifying

Summarizing

Analyzing

Output

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Pragmatic Approach :

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Economic Approach :

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Decision Theory :

Measurement Theory :

Information Theory :

Communication Theory :

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owner, sapproach

Portfolio Theory  
.Efficient Market Hypothesis

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Accrual Basis

Cash Basis

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.Statement of Cash Flow :



Fasb

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