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The conservatism principle and the asymmetric timeliness

May 5th, 2018 - JOURNAL OF Accounting amp Economids ELSEVIER Journal of Accounting and Economics 24 1997 3 37 The conservatism principle and the asymmetric timeliness of earnings 1 Sudipta Basu Department of Accountancy Baruch College CUNY 17 Lexington Avenue New York NY 1001 USA Received 1 May 1995 received in revised form 1 June 1997 Abstract I'

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May 2nd, 2018 - Rules of thumb on magnitudes of effect sizes The scales of magnitude are taken from Cohen J 1988 Statistical power analysis for the behavioral sciences 2nd ed

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