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D. General purpose financial reports.
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Medium 6. Which of the following is a criticism of the double-entry financial accounting system? A. It has a general inability to take the social and environmental consequences of a reporting entity's existence into account. B.

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The theory assigns information usefulness to various users on the basis of their individual decision-making needs

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(Deegan & Unerman, 2011). Deegan and Unerman (2011) also argue that financial ...

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