

FINANCIAL REPORTING: AN ACCOUNTING REVOLUTION

WILLIAM H. BEAVER

Stanford University

/1

Contents

FOREWORD *XIU*

PREFACE *XV*

ACKNOWLEDGMENTS *XIX*

chapter one

THE REVOLUTION */*

chapter two

INFORMATION *22*

chapter three

EARNINGS UNDER CERTAINTY *58*

chapter four

EARNINGS UNDER UNCERTAINTY *87*

chapter five

THE EVIDENCE 117

chapter six

MARKET EFFICIENCY 142

chapter seven

REGULATION 185

INDEX 207