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| Analysis of liquidity and profitability under the change in the general price level : Applied study | Research Title  |
| Single | ADIL HUSSAIN ALI | Shared name  | Shared or Single |
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| The accountants are preparing the financial statements under monetary unit stability assumption without taking into account consideration the changement of prices for monetary unit . The income statement accounts containing different items of expenses and revenues. These items are not paid or obtained at one date, because the value of money unit is changing from one date to another, also the financial position contains different items of current and fixed assets , also contains different items of long-term liabilities and ownership rights, the continuity of applying historical cost principle will make the financial statements misleading. The adobtion of financial analyst of these statements will affect the results of the analysis because these ratios do not reflect the true financial situation of economic unit . | Abstract |