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LE CONSERVATISME DE LA COMPTABILITÉ: QUELQUES APPROCHES DANS LA LITTÉRATURE ÉCONOMIQUE

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Abstract. Conservatism in accounting imposes stronger verification requirements for the recognition of gains than for losses, and produces earnings that reflect bad news in a timelier fashion than good news. Explanations for the existence of conservatism posit that it benefits the users of financial reports, as it increases firm value by constraining management's opportunistic payments to themselves or other parties. Corporate governance plays an important role in the implementation of conservatism.

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