
Hirschey Investments Analysis And Behavior

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capitalization, amortization, and value-relevance of R ... ELSEVIER Journal of Accounting and
Economics 21 (1996) 107-138 JOURNAL OF Accounting & Economids The capitalization,
amortization, and value-relevance of R&D Baruch Lev*", Theodore Sougiannisb "Haas School
of Business and Boalt School of Law, University of California, Berkeley, CA 94720, USA
bDepartment of Accountancy, University of Illinois, Champaiffn, IL 61820, USA (Received
March 1993 ... Intangible resources, Tobin's q , and sustainability of ... 3.2.3.. Hedonic qThis
measure of resource intangibility is the predicted value obtained from the regression of Tobin's
q on three accounting measures of intangible assets: R&D stock, advertising stock, and
intangibles-in-books. I am therefore attempting to capture the joint value of a firm's knowledge
capital, brand name reputation, and other intangible resources such as customer lists ...
Monopoly - Wikipedia A monopoly (from Greek ??????, mónos, 'single, alone' and ??????, p?leîn,
'to sell') exists when a specific person or enterprise is the only supplier of a particular
commodity. This contrasts with a monopsony which relates to a single entity's control of a
market to purchase a good or service, and with oligopoly which consists of a few sellers
dominating a market.

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