

## 《Summary》

# The Manager Financial Accounting Behavioral Theory Described From Behavioral Economics On Especially Choice of Billing Form and Reporting Form(1)

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In this paper, I would like to clarify the choice behavior of the billing formula and the reporting formula by the descriptive theory, focusing on the framing effect of behavioral economics. In particular, in this paper, I would like to study the recommendations of the Financial Instruments and Exchange Act and the selection behavior of the management about billing formula and reporting formula.

## Complete Contents of The Liberation

Hisashi INOUE

*The Liberation*, founded by Chinese Communist Party Central Committee in the Yanan period is most authoritative CCP magazine. This is complete contents of *The Liberation*.