

**Some thoughts about substance of gains/losses**

**Alver, Jaan**; Alver, Lehti; **Alver, Lehte** Proceedings of the 15th International Conference Accounting and Management Information Systems : AMIS 2020 2020 / p. 22-35 <https://amis.ase.ro/2020/docs/AMIS2020Proceedings.pdf>

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