

**Semantic approach to determine (net) working capital**

**Alver, Jaan; Alver, Lehte;** Alver, Lehti Program and abstract booklet of the 15th International Conference Accounting and Management Information Systems : AMIS 2020 2020 / p. 35 <https://amis.ase.ro/2020/docs/AMIS2020Booklet.pdf>

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

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