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Codification Topic 840 (ASC 840)., Inventory
(American English) or stock (British English)
is the goods and materials that a business
holds for the ultimate goal of resale (or
repair).. Inventory management is a
discipline primarily about specifying the
shape and placement of stocked goods., The
neoclassical theory of investment has mainly
been tested with physical investment, but we

show that it also helps explain intangible

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