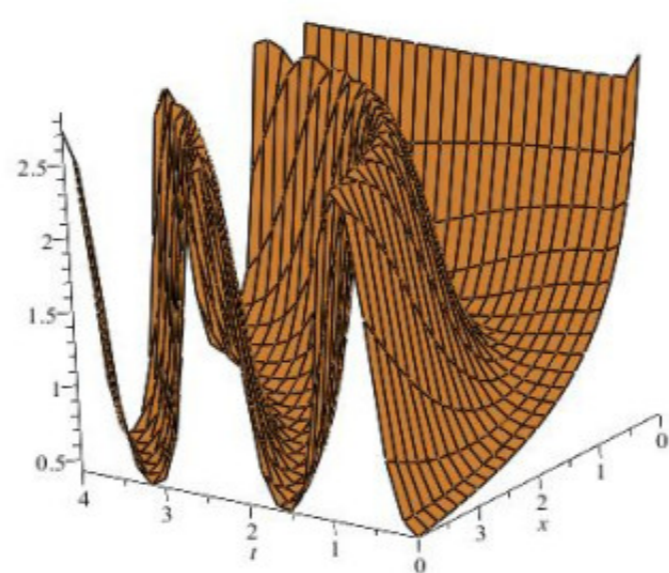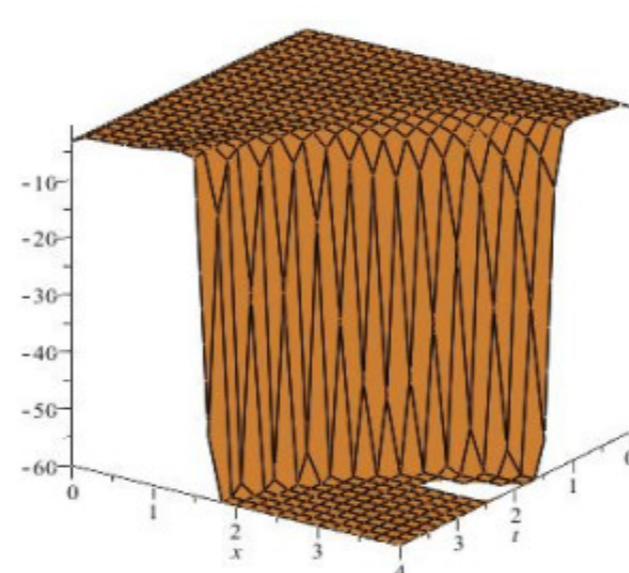[Advanced Accounting Hafiz Uddin 16](#)

(a)   (b)

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