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Authorized adaptation from the United States edition, entitled Horngren ' s Accounting, 10th edition, ISBN 978-0-13-311741-7, by Tracie L. Nobles, Brenda I. Mattison and Ella Mae Matsumura, published by Pearson Education © 2014. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any

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