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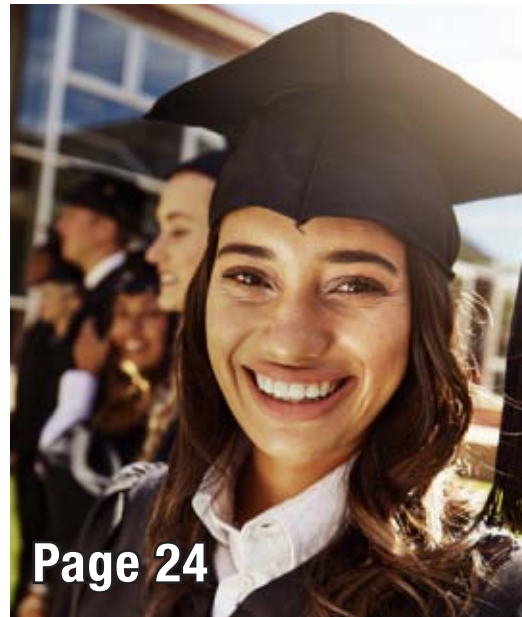
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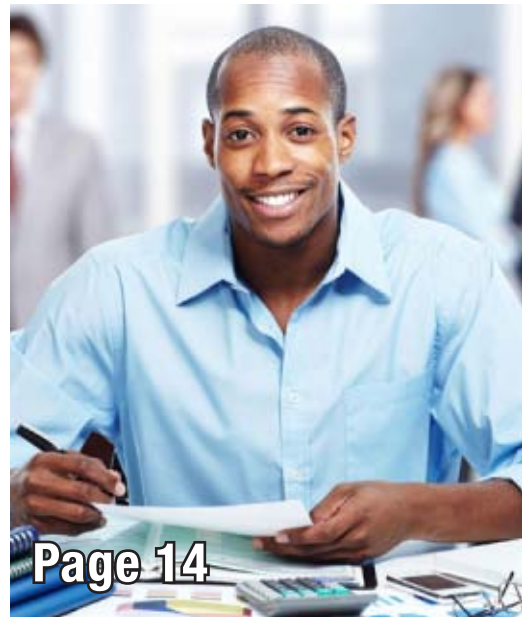
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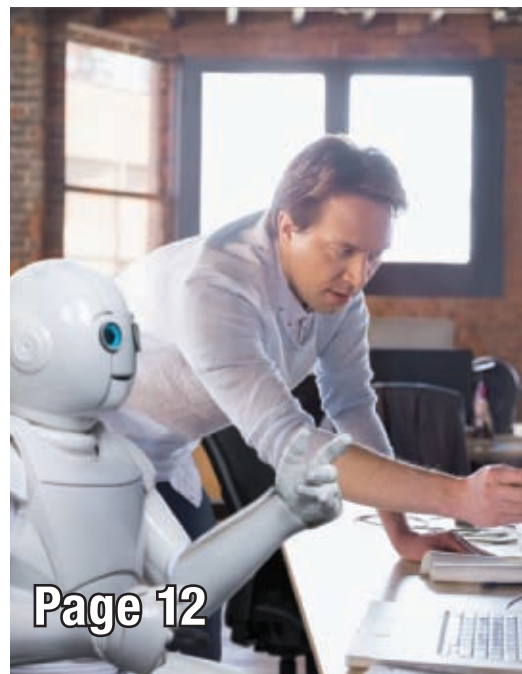
By Don Herrmann, Oscar S. Gellein/Deloitte Professor of Accounting, Spears School  
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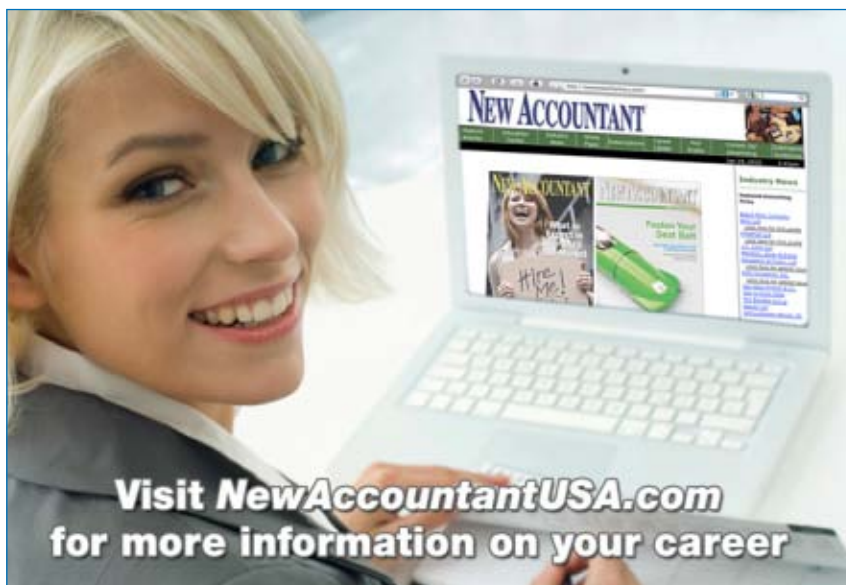
By Thomas E. Buttross, Ph.D., CPA, Associate Professor of Accounting, School of Business Administration, Penn State Harrisburg, Bruce Lubich, Ph.D., CPA, Assistant Professor of Accounting, School of Business Administration, Penn State Harrisburg and George Schmelzle, Ph.D., CPA, Professor of Accounting, School of Accountancy, Missouri State University



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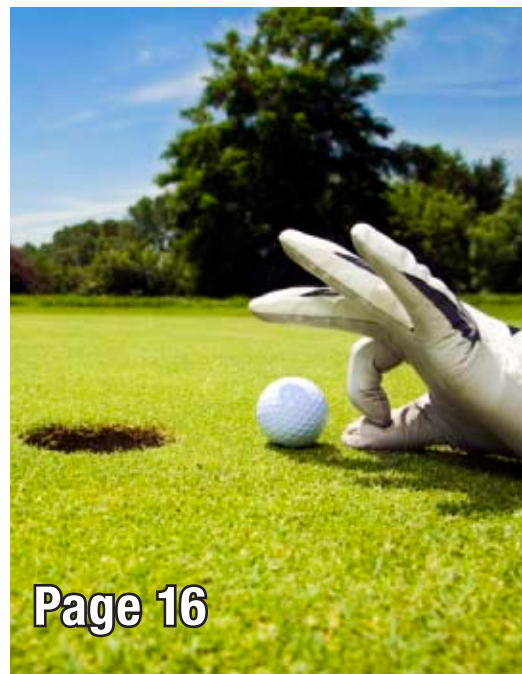
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