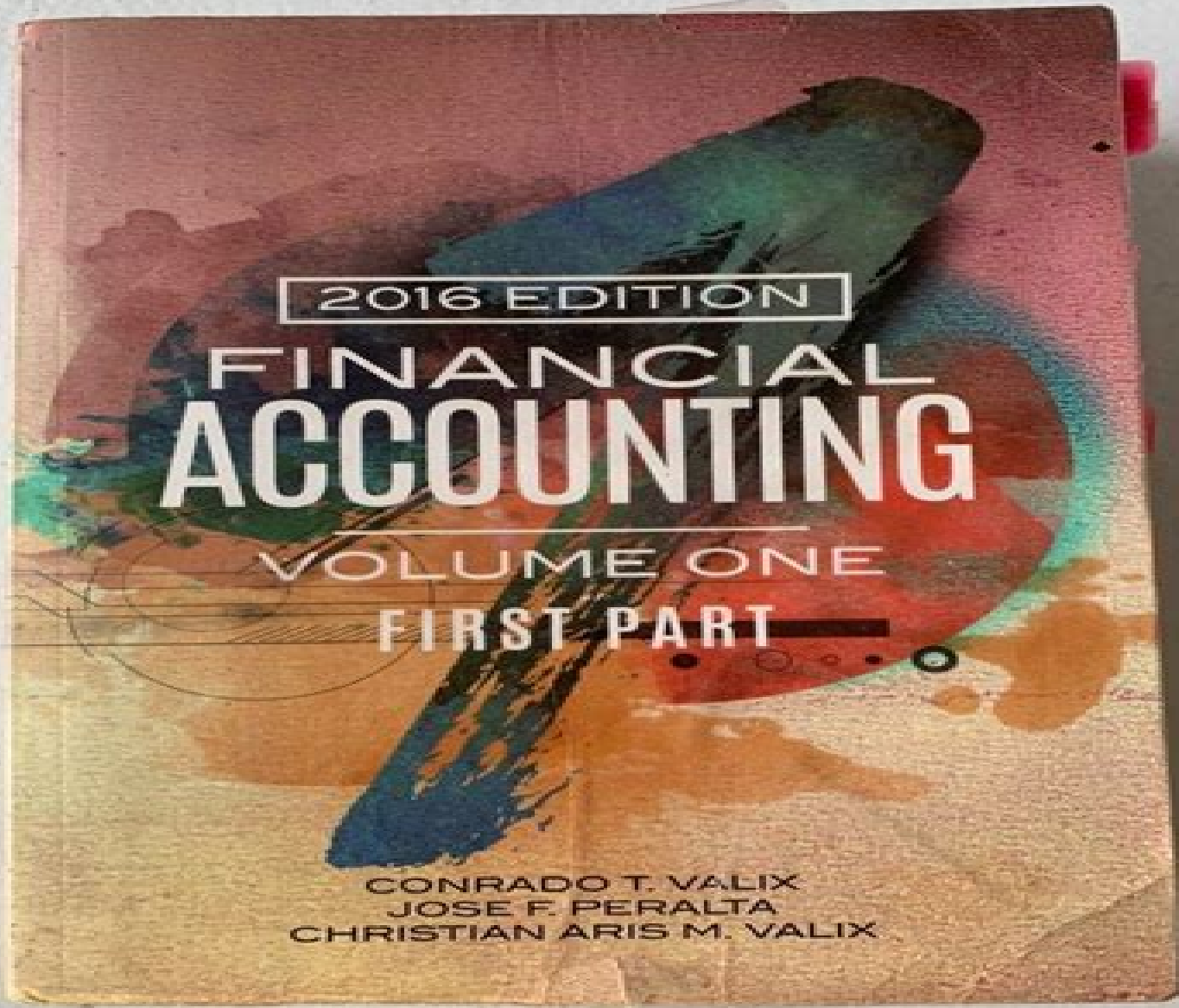




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Alan Sangster is Professor of Accounting at the University of Sussex and formerly at other universities in the UK, Brazil, and Australia. Lewis Gordon is Lecturer in Accounting at the University of Liverpool and has extensive experience of teaching financial accounting at undergraduate and professional levels. Frank Wood formerly authored this text and he remains one of the best-selling authors of accounting textbooks.

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