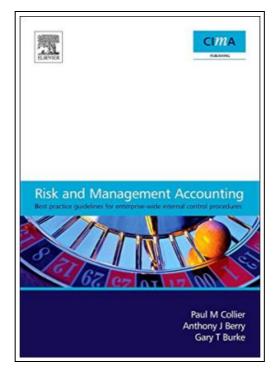
### Risk and Management Accounting: Best Practice Guidelines for Enterprise-Wide Internal Control Procedures



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