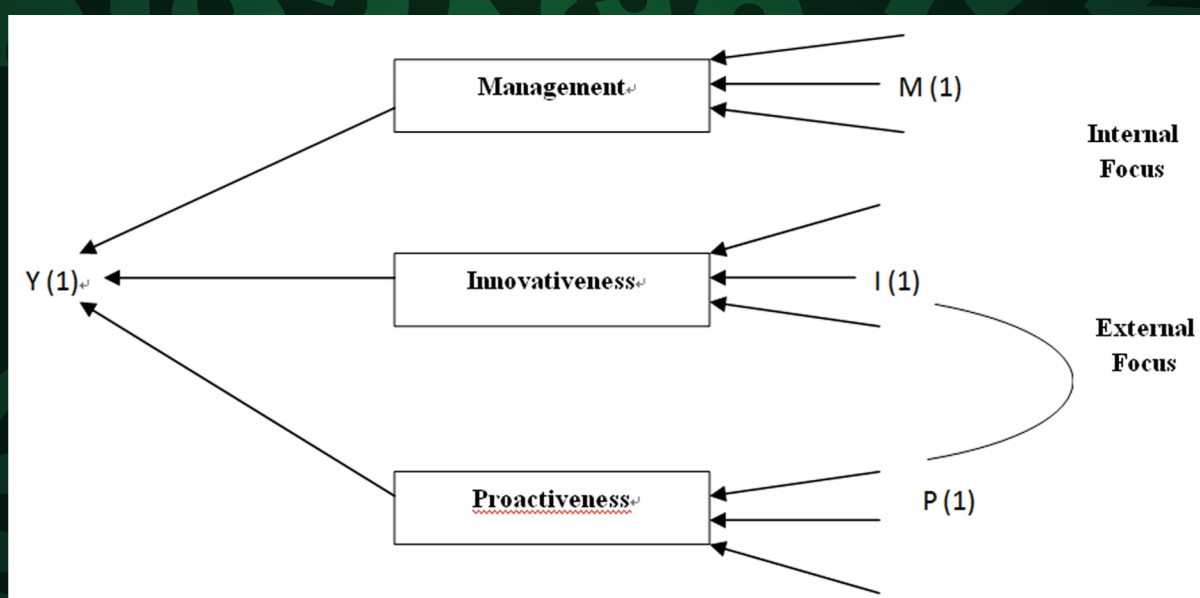




Open Journal of Accounting



ISSN: 2169-3404



9 772169 340006 03

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ISSN Print: 2169-3404 ISSN Online: 2169-3412

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The figure on the front cover is from the article published in *Open Journal of Accounting*, 2013, Vol. 2, No. 3, pp. 79-86 by Syed Zulfiqar Ali Shah and Nousheen Tariq Bhutta.

Open Journal of Accounting(OJAcct)

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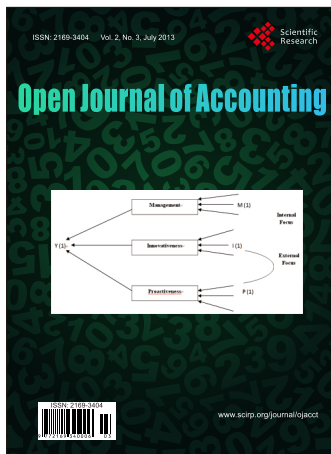
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Open Journal of Accounting

ISSN Print: 2169-3404 ISSN Online: 2169-3412

<http://www.scirp.org/journal/ojacct>

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