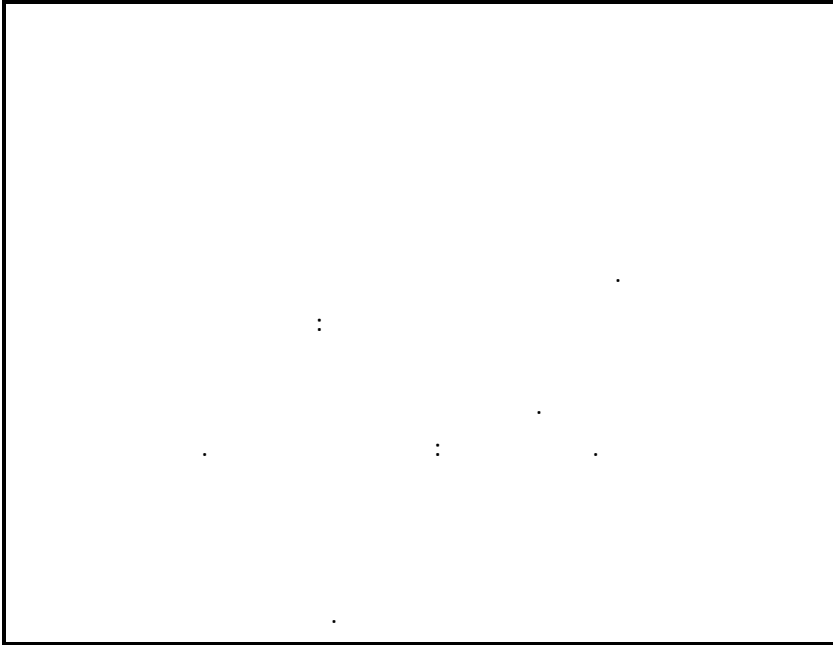


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(Management of Knowledge Accumulation process)

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Financial Accounting Standard Board(FASB)	3
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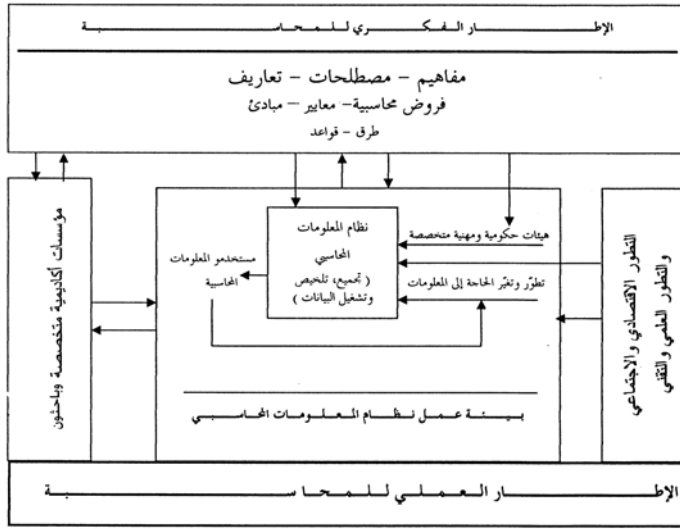
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