

# Management Services: A Magazine of Planning, Systems, and Controls

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Volume 1 | Number 3

Article 2

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7-1964

## About the Authors

American Institute of Certified Public Accountants

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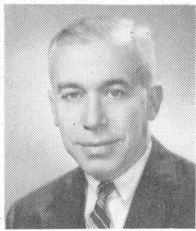
## Recommended Citation

American Institute of Certified Public Accountants (1964) "About the Authors," *Management Services: A Magazine of Planning, Systems, and Controls*: Vol. 1: No. 3, Article 2.

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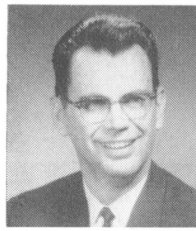
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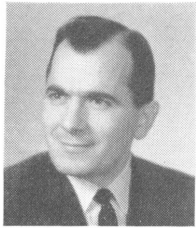
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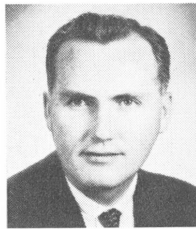
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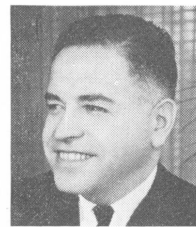
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