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Sommario/riassunto

Accounting practice, whether in business or government, is more dynamic, more complex, and addresses a wider array of issues than it did as little as five years ago. Significant and rapid social, political, technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development. Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world cha
