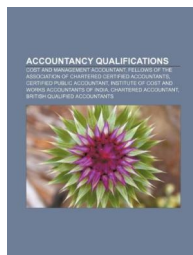


Accountancy qualifications: Cost and management accountant, Fellows of the Association of Chartered Certified Accountants



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