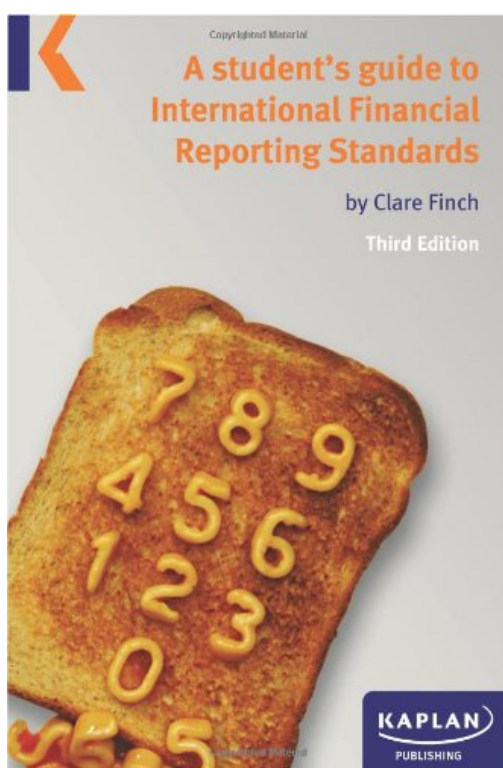


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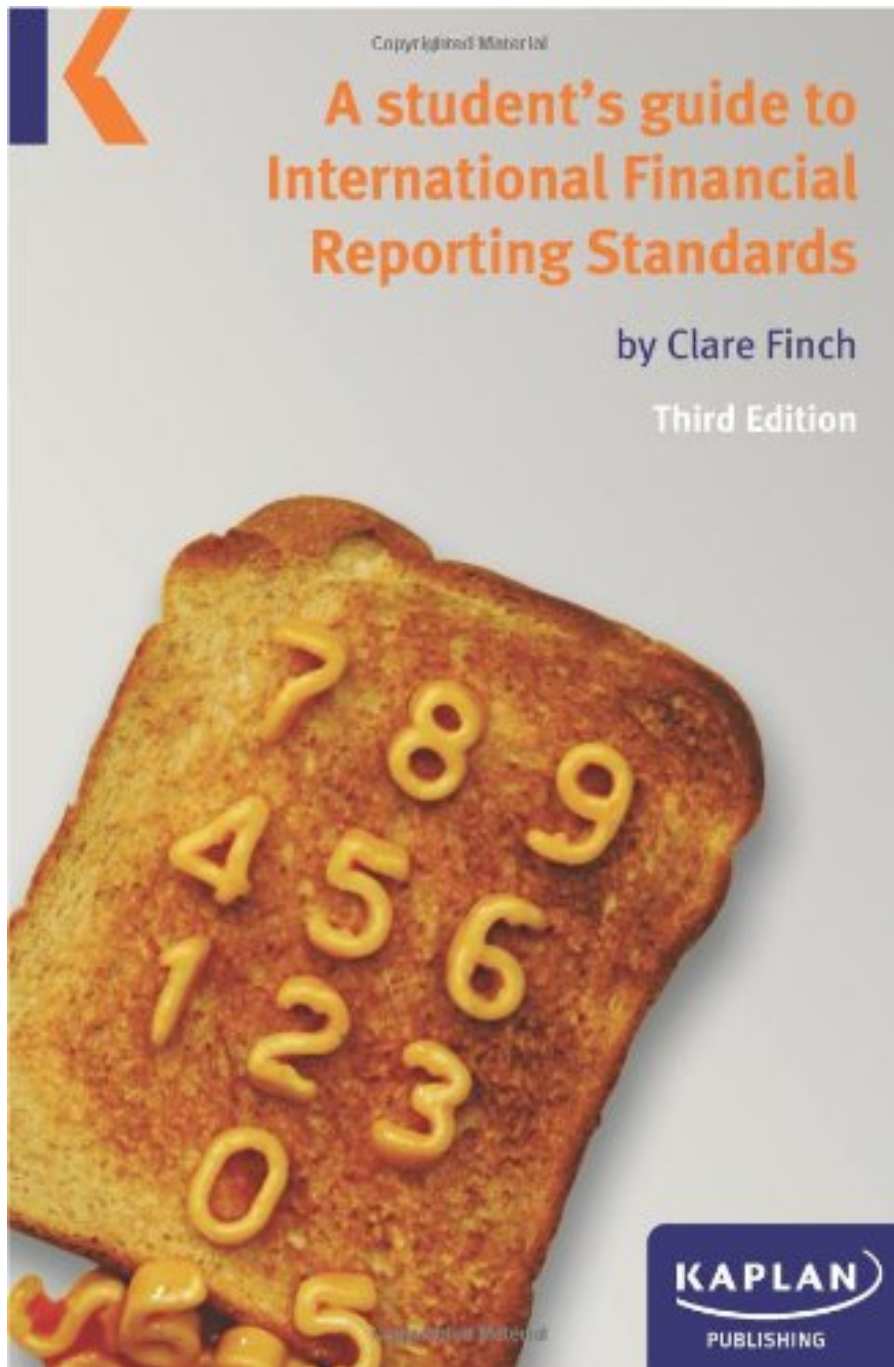


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## **About the Author**

Clare Finch Trained with KPMG and qualified as a member of CPFA. She left practice and has worked as a Lecturer specialising in Financial Reporting ever since. A senior Tutor at Kaplan, where Clare is a subject specialist in advanced corporate reporting. Clare is also a presenter of master classes in Financial Reporting.

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