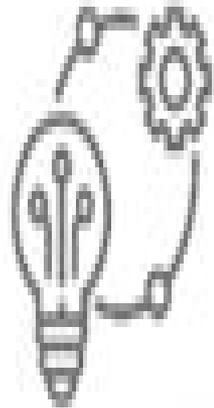
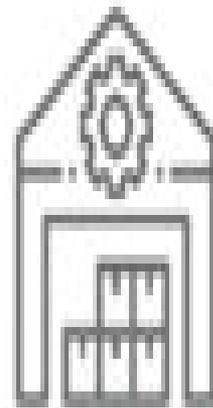


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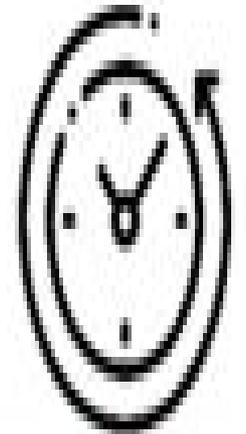
Technique used in
retail accounting

To



Estimate the value of a
retailer's inventory

At



Specific point in
time

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