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**МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ЛЬВІВСЬКИЙ НАЦІОНАЛЬНИЙ УНІВЕРСИТЕТ ІМЕНІ ІВАНА ФРАНКА
ФАКУЛЬТЕТ УПРАВЛІННЯ ФІНАНСАМИ ТА БІЗНЕСУ**

ЗАТВЕРДЖЕНО
на засіданні кафедри
обліку, аналізу і контролю
протокол № 1 від "28" серпня 2020 р.
Зав. кафедри _____ проф. Романів С.М.
(підпис) (прізвище, ім'я, по батькові)

**КОНСПЕКТ ЛЕКЦІЙ
З НАВЧАЛЬНОЇ ДИСЦИПЛІНИ
БУХГАЛТЕРСЬКИЙ ОБЛІК
(ЗАГАЛЬНА ТЕОРІЯ)**
(курс вивчення дисципліни)

галузь знань: 07 «Управління та адміністрування»
(код та найменування галузі знань)

спеціальність: 071 «Облік і оподаткування»
(код та найменування спеціальності)

спеціалізація: Облік, аналіз та фінансові дослідження
(найменування спеціалізації)

освітній ступінь: бакалавр
(бакалавр, магістр)

Укладач: Гончарук С.М. доцент кафедри обліку і аудиту,
к.с.н., доцент

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