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*By Jo Osborne*


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### **Editorial Review**

#### About the Author

Jo Osborne is a Chartered Accountant who trained with Ernst & Young in their London office. She then moved to Cable & Wireless where she spent two years in their internal audit department before moving into an investment appraisal role. Jo has taught AAT at Hillingdon College and until recently at Worcester College of Technology where she took on the role of AAT Course Co-ordinator.

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