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**تعیین شاخص‌های ارزیابی عملکرد و بررسی قابلیت‌های  
سیستم حسابداری دانشگاه‌ها و مؤسسات آموزش عالی  
به منظور تحقق پاسخ‌گویی مالی و عملیاتی**

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