

# Journal Example

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Hrastinski, S. (2009). A theory of online learning as  
online participation. *Computers and Education*, 52,  
78-82. doi: 10.1016/j.compedu.2008.06.009

# Apa Journal Citation Example 6th Edition

**William Coyle**



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web feb 1 2022 definition fund flow statement summarises the movements of funds in the business between the two accounting periods it provides analytical data about the procurement and utilization of funds it is a technique that studies controls and monitors the number of changes in the funds during a period

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