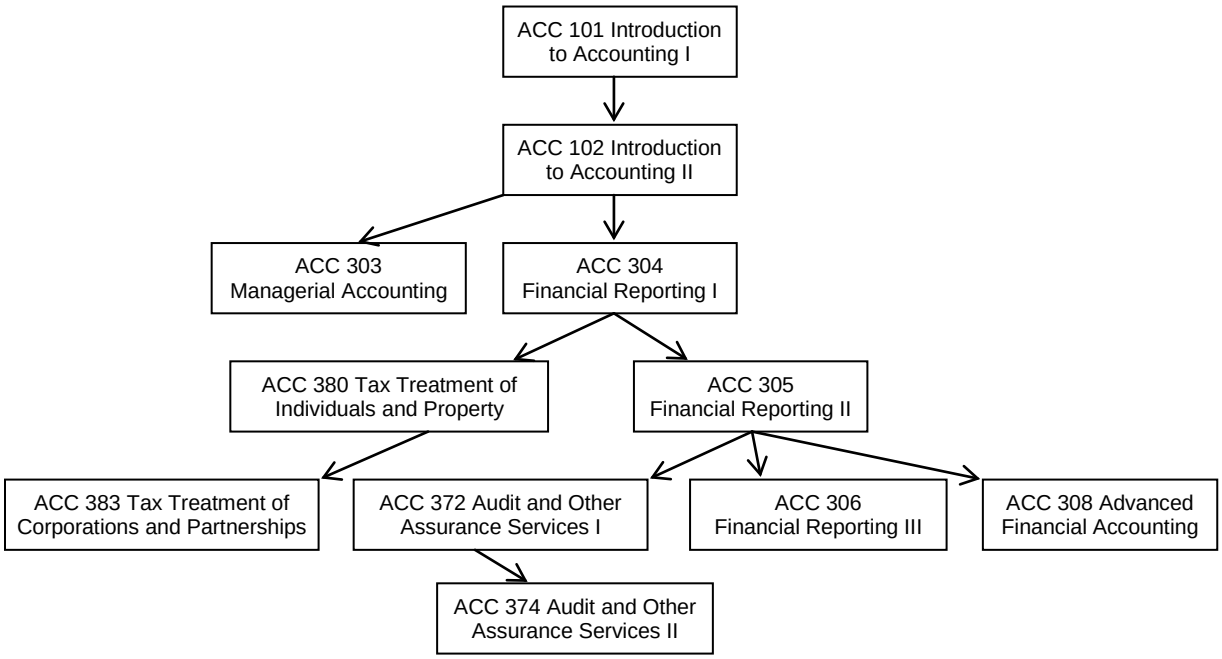Accounting Studies Flowchart