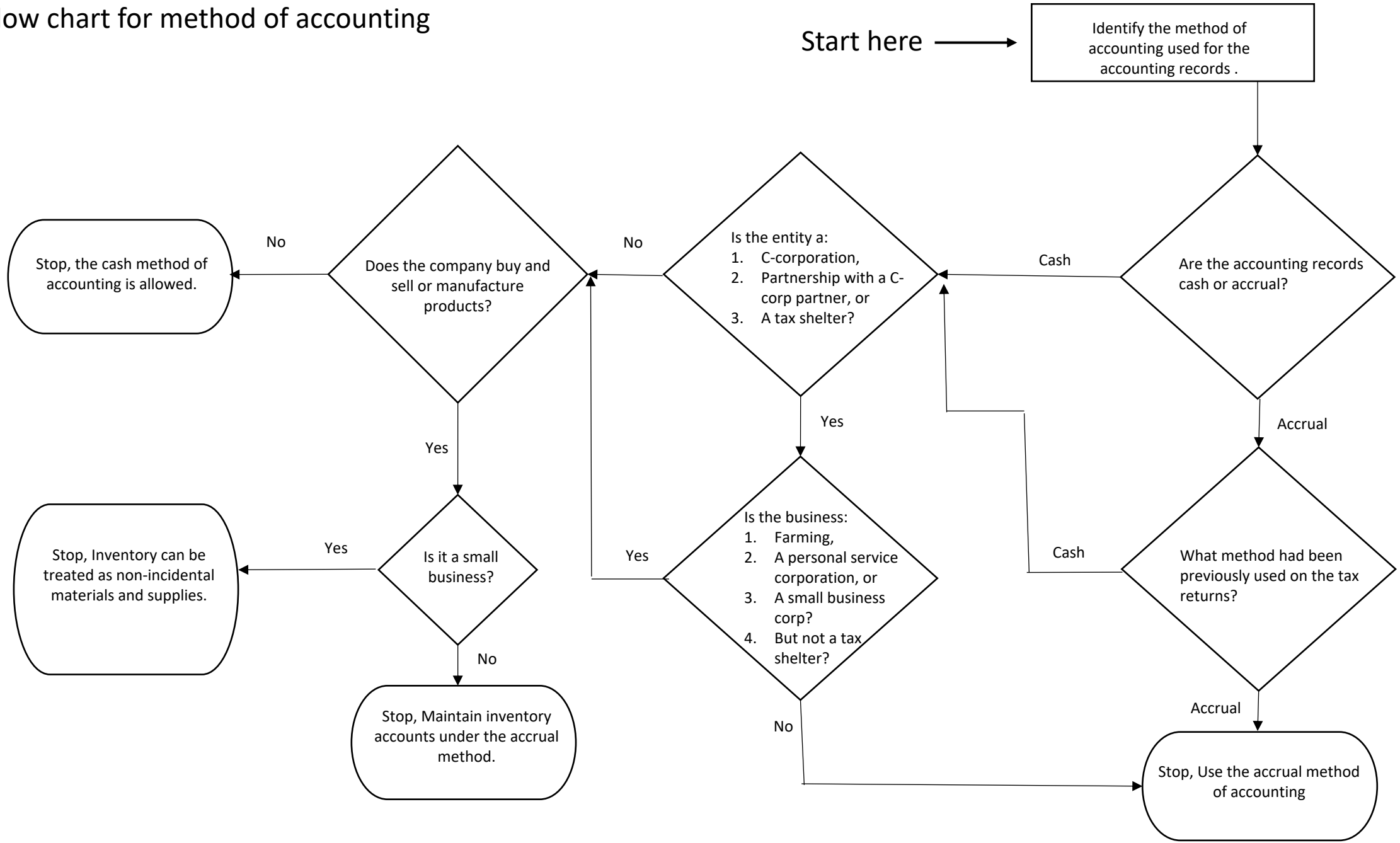Flow chart for method of accounting