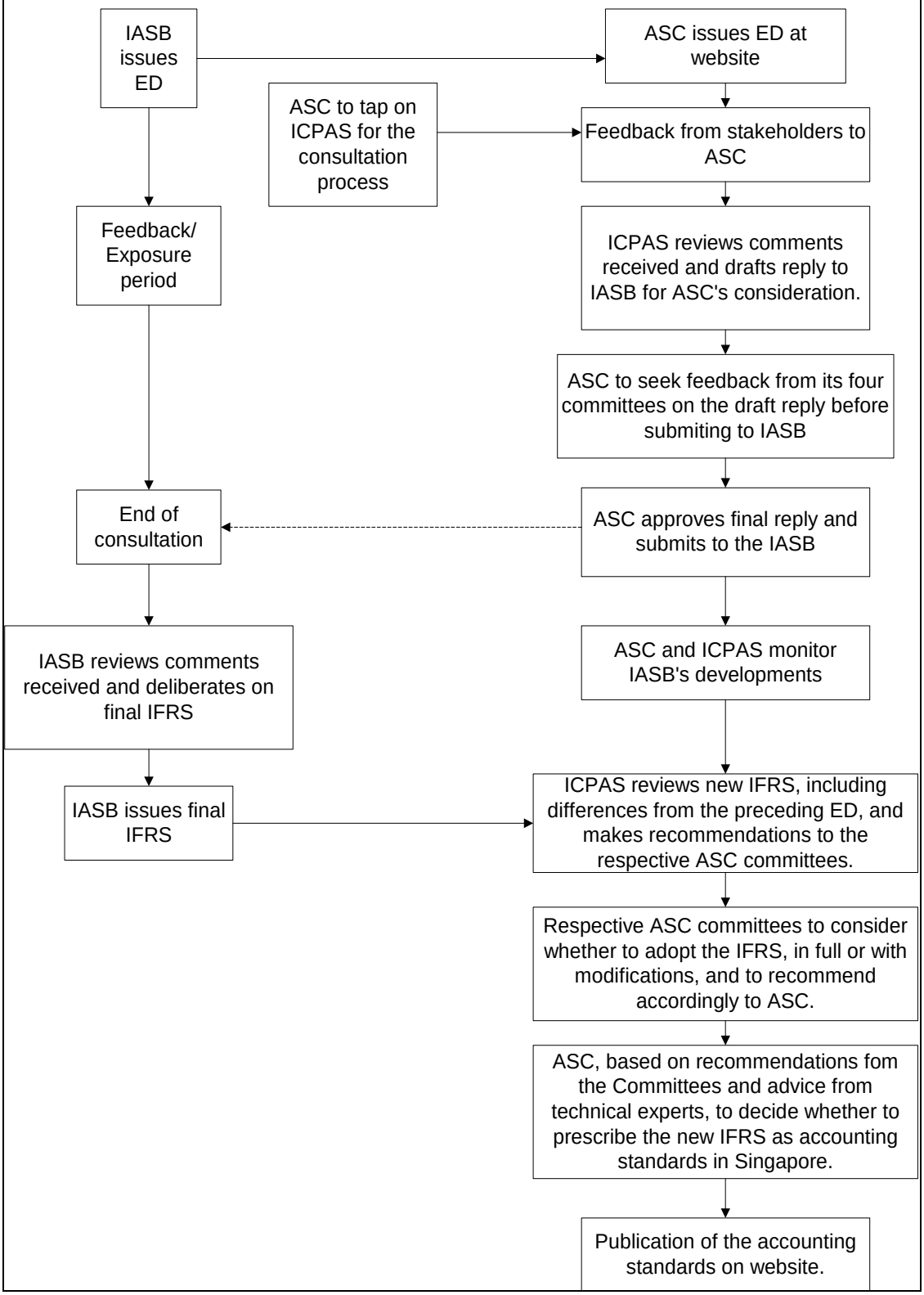Flowchart on Prescribing Accounting Standards