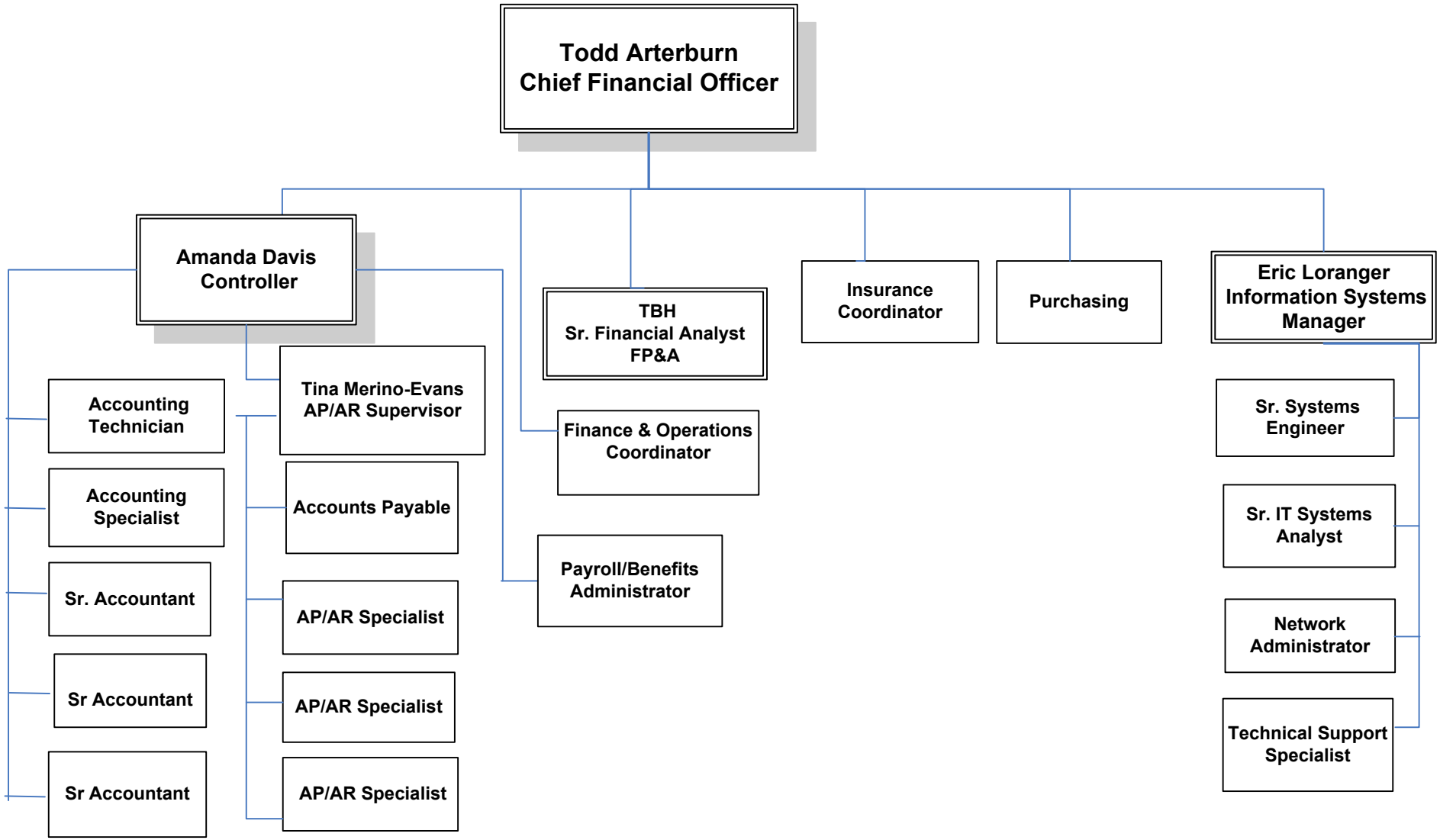# Accounting and Finance