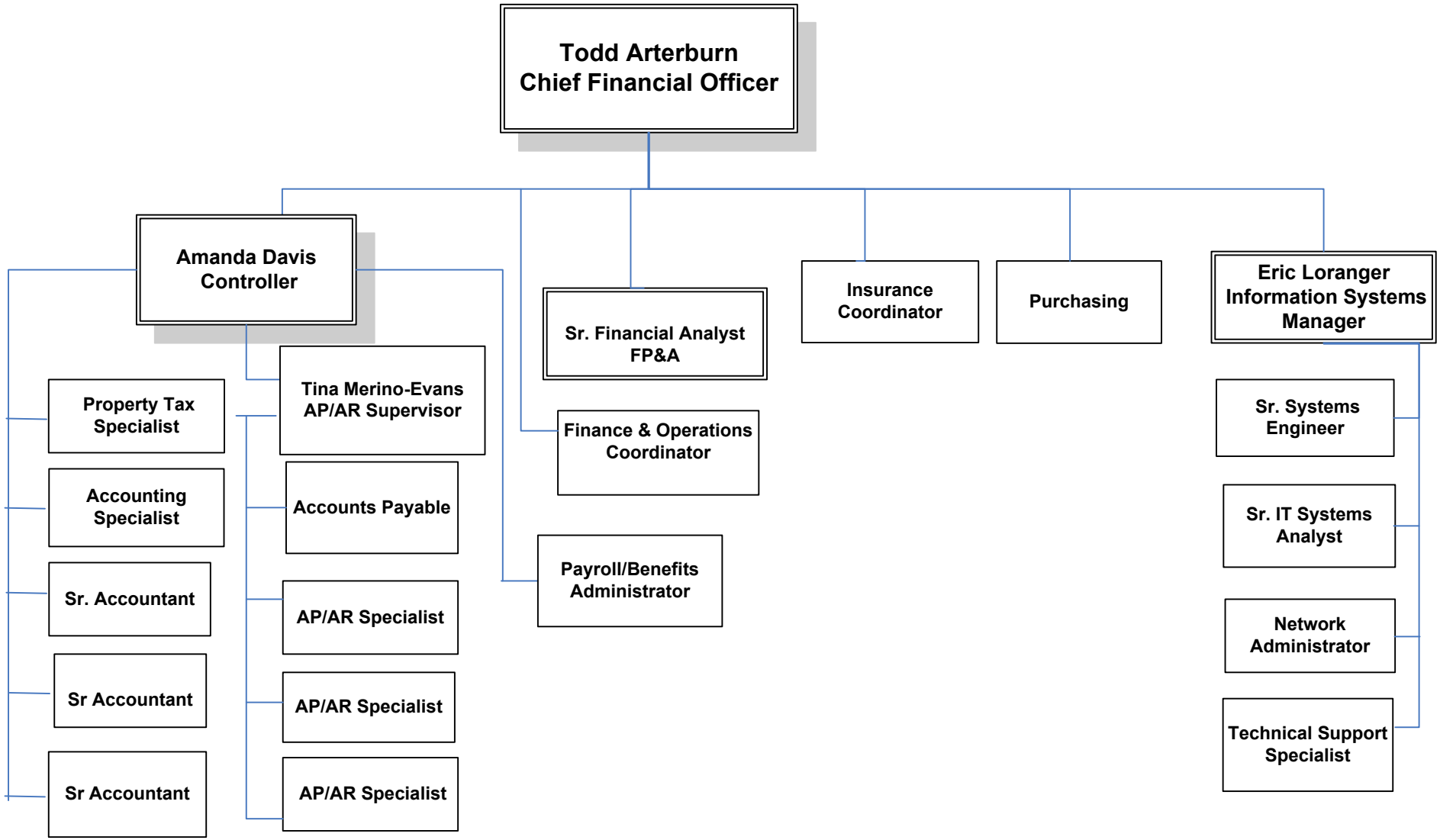Accounting and Finance