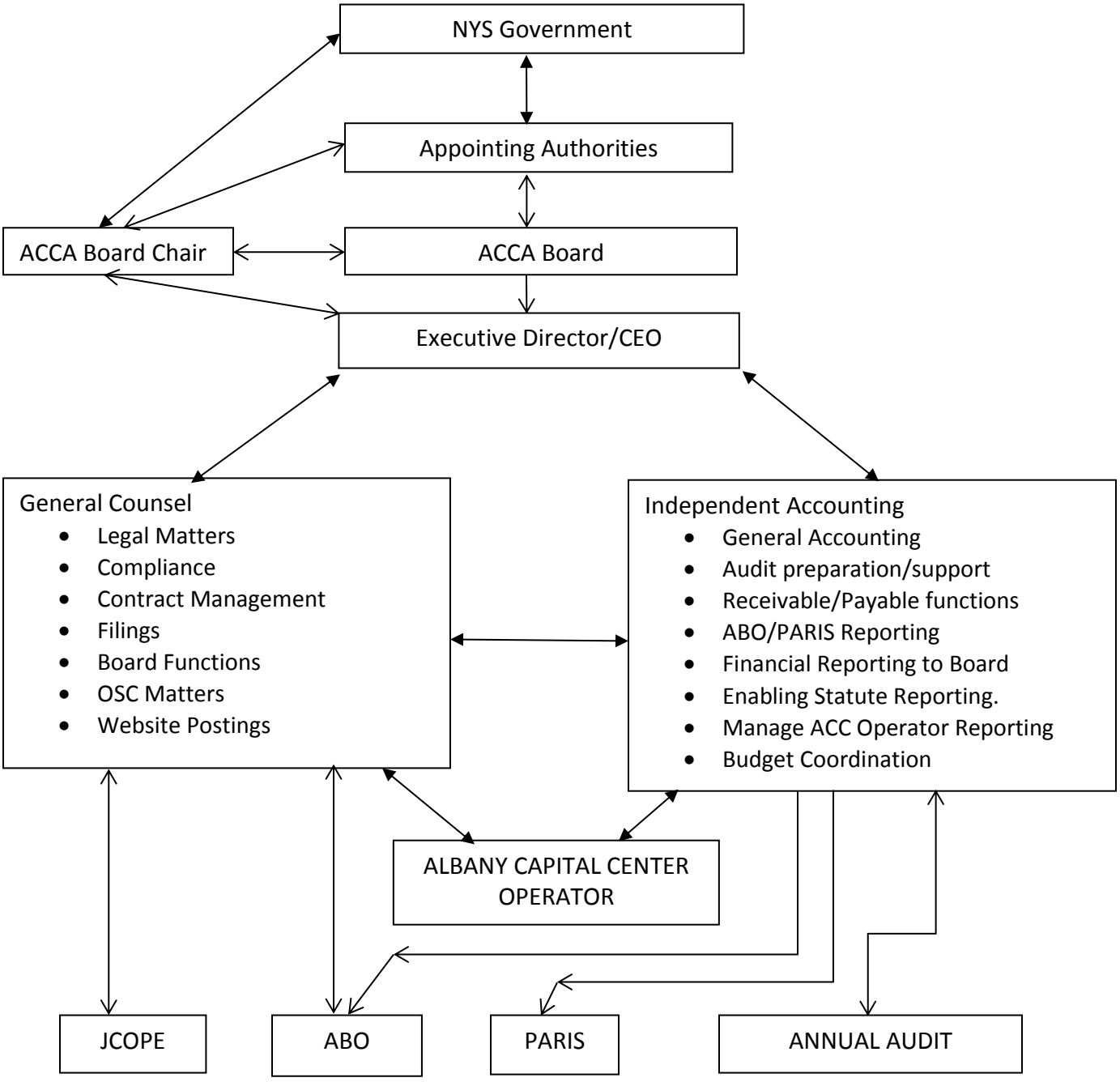ACCA FLOW CHART