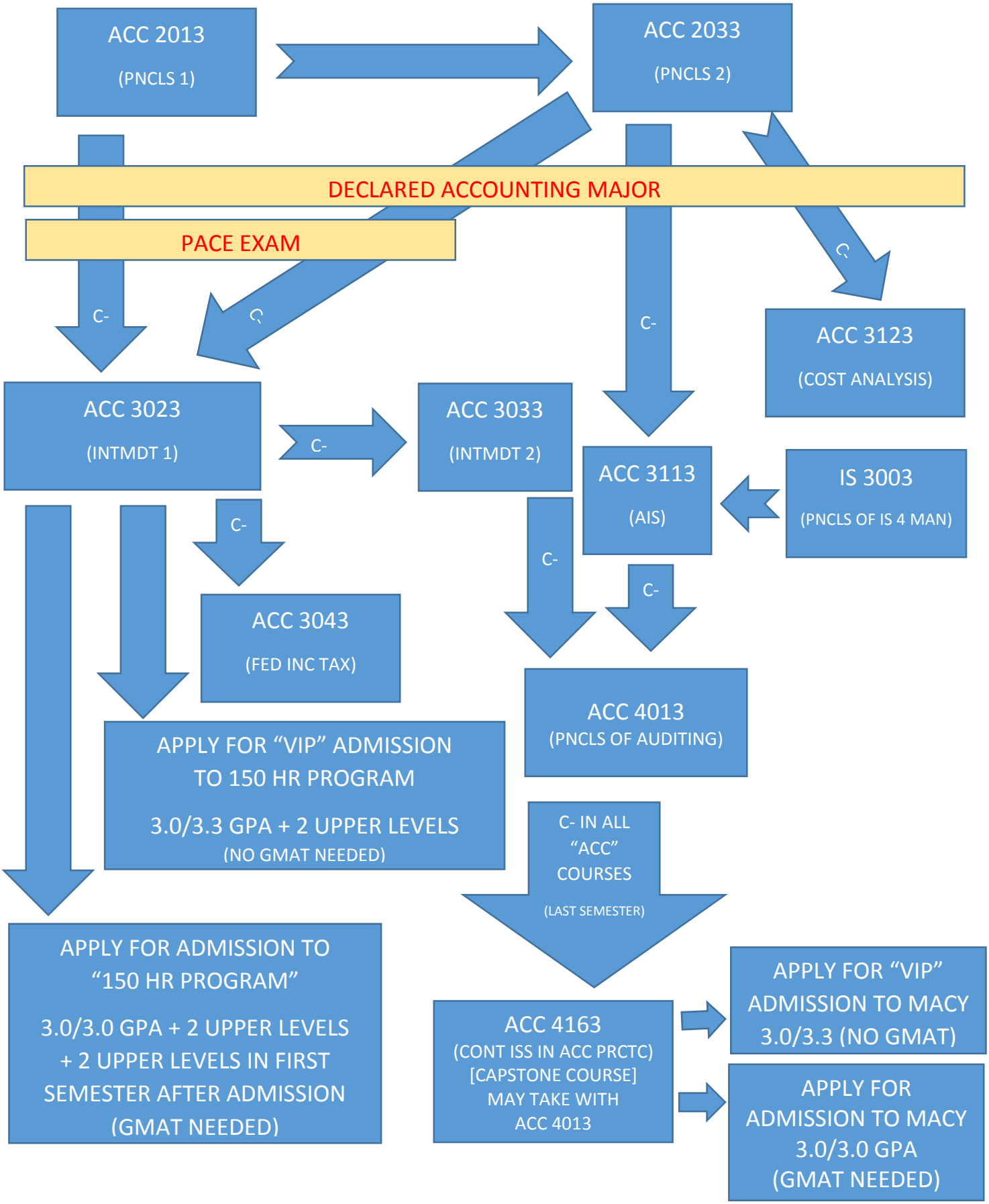FLOW CHART OF U/G ACCOUNTING COURSES