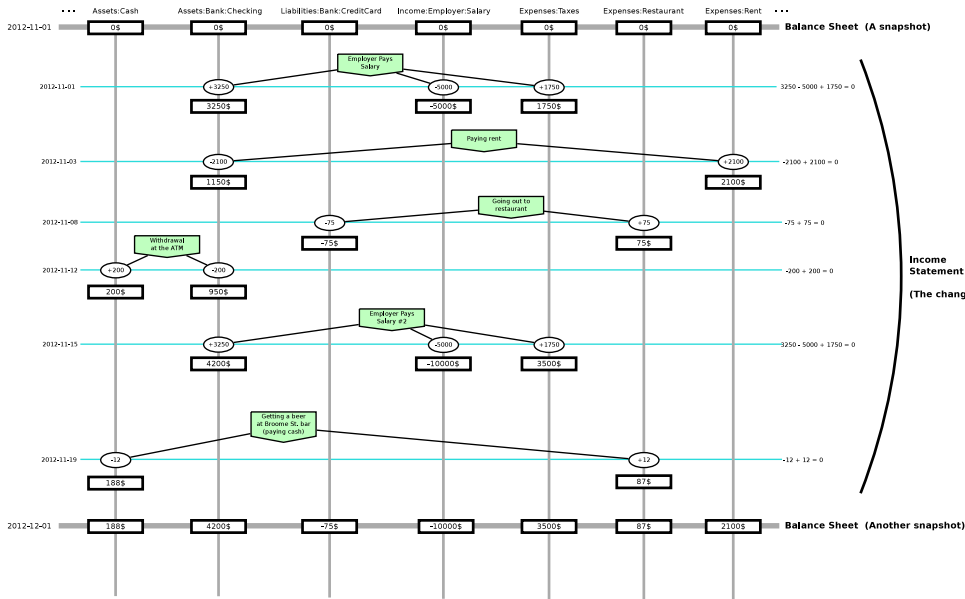An illustration of double-entry book-keeping