$$\partial_t b(u) - \nabla \cdot \nabla u = f \tag{A}$$

$$1$$

$$b(u^n) - \tau \nabla \cdot \nabla u^n = \tau f^n + b(u^{n-1}) \tag{B}$$

$$2$$

$$b(u^{n,j-1}) + L(u^{n,j} - u^{n,j-1}) - \tau \nabla \cdot \nabla u^{n,j} = \tau f^n + b(u^{n-1}) \tag{C}$$
 MPFA-L discretization
$$3$$

$$u_h^{n,j}$$
 Equivalence, theorem 3.01