$$\partial\theta(u)-\nabla\cdot\kappa\nabla u=f$$

$$1$$

$$\theta(u^n)-\tau\nabla\cdot\kappa\nabla u^n=\tau f^n+u^{n-1}$$

$$2$$

$$\theta(u^{n,j-1})+L(u^{n,j}-u^{n,j-1})-\tau\nabla\cdot\nabla u^{n,j}=\tau f^n+u^{n-1}$$
 MPFA-L discretization
$$3$$
 Modified finite element discretization
$$\tilde{u}_h^{n,j}$$
 Equivalence, theorem 3.01