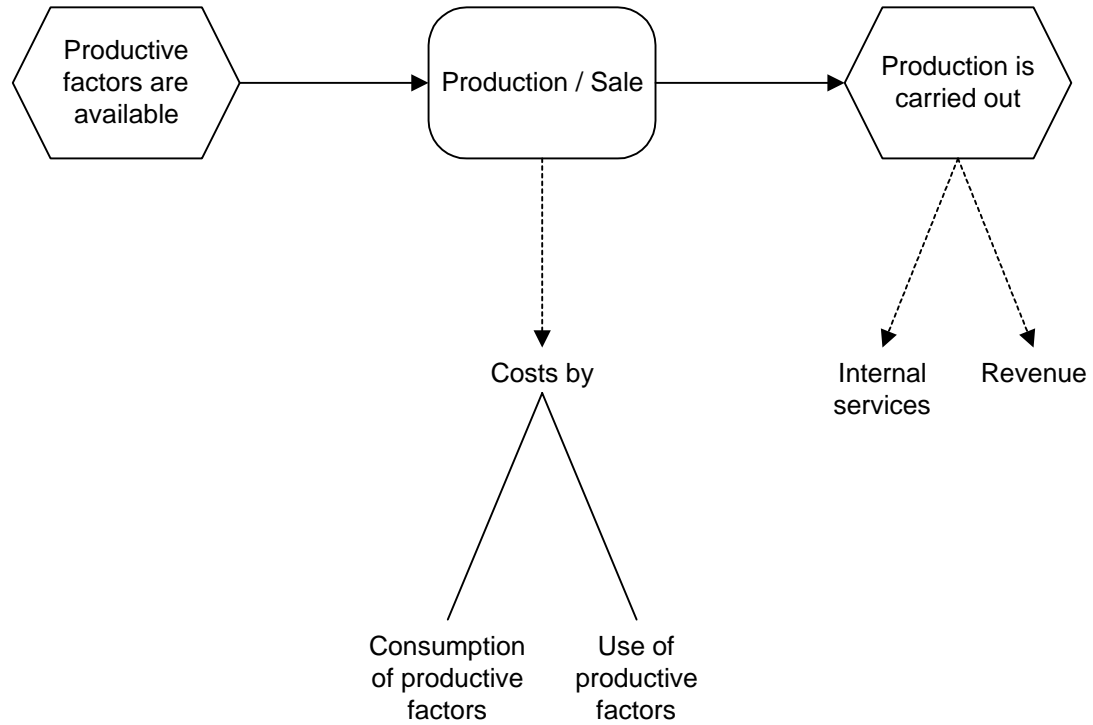


The Business Process of a Service Enterprise and its Implications for Cost Accounting



Legend:

