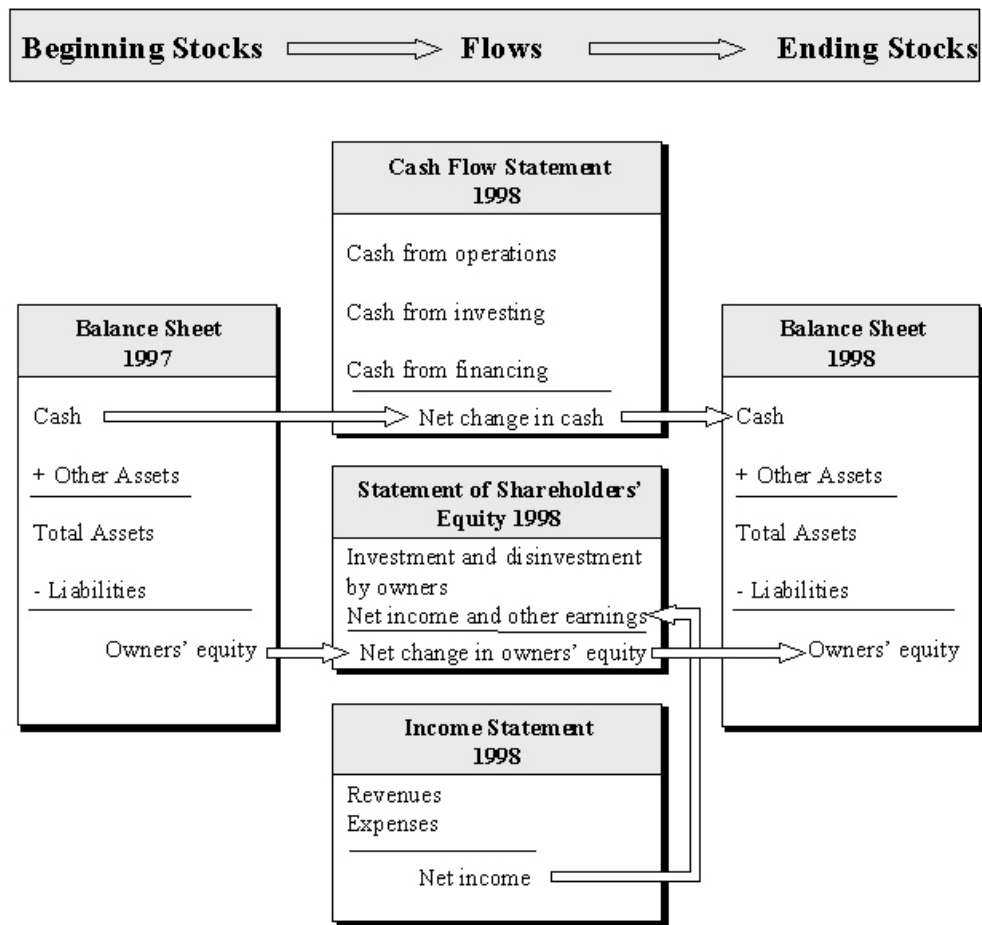


Figure 8-a Relationship Among the Four Financial Statement



Source: Adapted from Penman (2001).