```
V@^ÁW}āç^!•āc^Á[-ÁX^! { [ }c
ÓÙŒÖĒŒ&& [ ` }cā} *
ÇÌ€GDÁÎÍÎĒÌGÏH
Ò { æā|KÁ•|[ _ ^ }• [ O `ç { È^å "
```

```
Ú@ÁÖÉÁW}āç^!•āc^Á[-ÁTāæ{āÉÁFJJÎÈ

Tæb[!KÁŒ&&[`}cā}*
Ù`]][:cā}*ÁŒ!^æ•Á[-ÁÒ{]@æ•ā•KÁÒ&[}[{ā&•

TŒÔÔÉÁW}āç^!•āc^Á[-ÁÙ[`c@ÁØ|[:āåæÉÁFJÌÌÈ

Tæb[!KÁŒ&&[`}cā}*

ÓÙÉÁW}āç^!•āc^Á[-ÁÙ[`c@ÁØ|[:āåæÉÁFJÌÎÈ

Tæb[!KÁŒ&&[`}cā}*
```

- Ü^&\ÉÁRÈÉÁŠ[¸^}•[@}ÊÁÙÈÉÁÞ^^]^ÉÁÖĖÁÇG€FÌDÈ Accounting for Governmental and Nonprofit Entities ÇFÌc@Á^åÉÉÁ]]ÉÄÏÏFDÉÁÞ^¸ÁŸ[¦\ÉÁÞ^¸ÁŸ[¦\KÁT&Ő¦æ¸ÁPá||È
 @cc]•Kи¸¸È{@^å*&æcā[}È&[{Ð@á*@^¦^åÐ]¦[å*&⊕TFGÍJJFÏ€ÍHÈ@c{|
- Ü^&\ÊÁRÈÉÁŠ[¸^}•[@}ÊÁÙÈÁÇG€FÎDÈ Accounting for Governmental and Nonprofit EntitiesÁÇFÏc@Á^åÉÊ]]ÈÁÏÏFDÉÁÞ^¸ÁŸ[¦\ÊÁÞ^¸ÁŸ[¦\KÁT&Õ¦æ¸ÁPá|È,¸¸È{@^å~&æá[}È&[{Đ@á*@^¦^åÐ]¦[å~&d)T€€ÏÌ€GÍÌGÎÈ@c{|
- Ya|•[}ÊÀÒÈÉÁÜ^&\ÊÁRÈÉÁŠ[¸^}•[@}ÉÀÙÈÁÇG€FHDÈ Accounting for Governmental and Nonprofit Entities

 ÇFÎc@Á^åÈDÈÁÞ^¸ÁŸ[¦\ÊÁÞ^¸ÁŸ[¦\KÁT&Õ¦æ¸ÁPā||È
- Ó^æ { •ÊÁØĔÊÁŒ}c@[}^ÊÁRĔÊÁŠ[¸^}•[@}ÊÁÙĚÊÁÔ|^{^}œÊÁÜĚÁÇG€€JDĚ Advanced AccountingÈÁÞ^¸ÁŸ[¦\ÊÞ^¸ÁŸ[;\KÁÚ!^}œ&^ÁPæ|]È
- Såå¸^||ÊÁŠĖÁŒĖĖÁŠ[¸^}•[@}ÊÁÙĖÁÇG€FIDĖÁUˇc&[{^•ÁŒ••^••{^}cÁå}ÁŒ&&[ˇ}æ³*ÁÒåˇ&ææí[}ÈÁQ}
 Üå&@æ¦åÁTÈÙÈÁYā|•[}ÁÇÒåĖDĖ The Routledge Companion to Accounting EducationÁÇ]]ÈÁIÏ€Ë
 IÌJDĚÁÞ^¸ÁŸ[¦\ÉÁÞ^¸ÁŸ[¦\KÁÜ[ˇc|^å*^ÈÁ@œ]•KĐB¸¸¸È¦[ˇc|^å*^È&[{ÐV@^ËÜ[ˇc|^å*^Ë
 Ô[{]æ}ā[}Ēc[ĒŒ&&[ˇ}æ³*ËÒåˇ&ææî[}ÐYā]•[}Ð]Ðà[[\ÐJÏÌ€IFÍÎJÏHH€
- Š[¸^}•[@}ÊÁÙÈÉÁÜ^á||^ÊÁSÈÁÇG€€JDÈÁŒˇåácã}*ÁÕ[ç^!} {^}cæ|ÁÒ}cácá^•ÈÁQ}ÁØÈÁÓ[*ˇáÁÇÒåÈDÊ Handbook of Governmental AccountingÈÁÞ^¸ÁŸ[!\ÉÁÞ^¸ÁŸ[!\KÁVæ^|[!ÁBÁØ!æ}&å•ÊÁQ}&ÈÈ
- Ò*^!ÊÁÜÈÉÁR[@}•[}ÊÁŠÈÉÁŠ[¸^}•[@}ÊÁÙÈÉÁÙc^|^•ÉÁŒÈÁÇã}Á]!^••DÈÁT`}ä&ā]æ|ÁUÚÒÓÁÔ[}c!âà`cā[}•KÁV@^ Ü[|^•Á[-ÁŌ[ç^!}æ}&^ÁÙc!`&c`!^ÉÁØã•&æ|ÉÁæ}åÁŬ[&ā[^&[}[{å&ÁØæ&c[!•ÁÖ`!ā}*Åæ}åÁŒ-c^!Ác@^ Õ!^æcÁÜ^&^••ā[}È Journal of Governmental & Nonprofit AccountingÉ

- Š[¸^}•[@}ÉÀÙĚÉÁT&Œ|jā•c^¦ÉÁÓÉÉÁYæ^{ā¦^ÉÁVĚÁÇG€G€DÈÁŒŒŒÁÕ[ç^¦} {^}cÁæ}åÁÞ[}]¦[-ācÁÙ^&cá[}
 Ü^•][}•^Ác[Ác@^ÁŒlÔÚŒl•ÁÒ¢][•`'AÓ¦æ-cÁæ}åÁQ}çācæcá[}Ác[ÁÔ[{ {^}cÁÜ^|æc^åAc[Ác@^ÁW}ā-[¦{ ÔÚŒÁÒ¢æ{ā}æá[}È Journal of Governmental and Nonprofit Accounting, 9ÇFDÉÁFFÌ.FGHÉ
- Sãa¸^||ÊÁŠĚÉÁŠ[¸^}•[@}ÊÁÙÈÁÇG€FJDÈÁÚæ¦Œ&ã]ææí[}Áã}Ác@^ÁÚ¦[&^••Á[-ÁÙ^œí}*ÁÚ`à|ã&ÁÙ^&c[¦ Œ&&[`}æ}*ÁÙœ}忦å•KÁV@^ÁÔæ•^Á[-ÁŪÚÙŒÙÓĒ Accounting in Europe, 16ÇGDÊÁFÏÏËFJIÈ
- P`*@^•ÉÅÙÉÉÁŠ[¸^}•[@}ÊÁÙÉÉÁV^-¦^ÉÁÒÉÁÇG€FJDÉÁÚ[¦œà|^ÁÚ[¸^!KÅŒ}ÁŒ]]|ã&æαi[}Á[-ÂQŒÙÁFÎÁQ}&|`åä}* Ù^|-ĒÔ[}•c¦`&c^åÅŒ••^c•Áæ}åÁc@^ÁÜ^çæ|`æαi[}ÁT[å^|ÁXæ|`^È Issues in Accounting Education, 34ÇGDÉÅÎFËÏFÉÁ@α]•KĐÐæææb[`¦}æ|•È[¦*Đå[æ]å-ĐF€ÈGH€ÌĐæ&^ËÍGHJF
- Sảả ¸^||ÊÁŠĚÊÁŠ [¸^}•[@}ÊÁÙÊÁÇG€FÌDÈÁÙŒ\^@[|å^¦ÁÚæ¦ċá&ã]æċí[}Áã}Ác@^ÁÕ[ç^¦} {^}ċÁŒ&&[`}ċá}*
 ٜ}忦åĒ•^cċi}*ÁÚ¦[&^••È Journal of Public Budgeting, Accounting & Financial Management,
 30ÇGDÊÁGÍGĒGÎÌÈ
- Ø[*æ¦c^ÊÁVÈÁRÈÉÁŠ[¸^}•[@}ÊÁÙÈÁÇG€FÏDĚÁY^ÁŒ¦^ÁY@ædÁY^ÁV^•cKÁŒÁÔ¦ád&æ|ÁÒ¢æ{å}ædí[}Á[~Ác@^ÁÔÚŒ Ò¢æ{È Advances in Accounting Education, 21ÊÁGÏËÍÎÈ
- Öæçå^•ÊÁÙÈÁÚÈÉÁR[@}•[}ÊÁŠÈÁÒÈÉÁŠ[¸^}•[@}ÊÁÙÈÁÇG€FÏDÈÁŒ{àå^}cÁQ}-|`^}&^•Á[}ÁT`}ä&å]æ|ÁÞ^c
 Υ•^c•KÁÒçåå^}&^Á-¦[{ÁÚæ}^|ÁÖæœæÈ Contemporary Accounting Research, 34ÇGDĒÁFFÍÎËFFÏÏÈ
 @cc]KÐD[}|ä}^|äà|æ¦^ȸä|^È&[{Ðå[äÐF€ÈFFFÐJFFËHÌIÎÈFGGÌ€Ð-ˇ||
- Ò|å^!ÉÁÜÈÁRÉÉÁŠ [¸^}•[@}ÊÁÙÉÉÁÜ^&\ÉÁRÉÁŠÉÁÇG€FÍDÈÁV@^ÁÒ~~^&cÁ[-ÁŒ`åicÁØi; { ÁÜ [cœci]}ÁÚ [li&i^•Á]}
 Œ`åicÁÛ`ælic^Ái}Ác@^ÁŐ [ç^!} {^}cÁŒ`åicÁTæ!\^cÈ Journal of Governmental and Nonprofit
 Accounting, ÆÁÏHËF€€ÈÁæææb[`!}æ|•È[!*Đå[iÐ]å-ÐF€ÈGH€ÌÐ[*}æËÍFFÌÌÑ&[å^Mæææ}Ë•ic^
- R[@}•[}ÉÁŠĖÁÒĖĖÁŠ[¸^}•[@}ĖÁÙĖĖÁÜ^&\ĖÁRĖÁŠĖĖÁÖæçi^•ĖÁÙĖÁÇG€FGDĖÁ⊤æ}æ*^{^}cÁŠ^cc^¦ÁÔ[{ {^}c•K V@^iiÁÖ^c^¦{i}æ}c•Áæ}åÁŒ••[&iæci[}Á¸ic@ÁØi}æ}&iæÁÜ^][¦ci}*ÁÛ`æ|ic^Ái}ÁŠ[&æ|ÁÕ[ç^!}{^}cĖ Journal of Accounting and Public Policy, 31ÈÁÍÏÍĖĬJGĖ
- Såå ¸^||ÊÅŠĖÁŒĖĖÁŠ [¸^}•[@}ÊÁÙĖÁÇG€FFDĖÁŒÁÜ^çã^¸Áæ}åÅŒ••^••{ ^}cÁ[-ÅÓ^@æçã[!æ|ÁŒ&&[`}cã}* Ü^•^æ¦&@Áå}ÅÕ[ç^!} { ^}cÈ Journal of Accounting Literature, 30ÊÅI€ÊÎÎÈ
- Š[¸^}•[@}ÊÀÙÈÁÇG€€ÌDÈÁÔæ¦^^¦ÁŒ{ àiαi[}Áç•ÈÁÔ[}&^¦}Á-[¦ÁUc@^¦•KÁV@^ÁÜ^|æαi[}•@i]Á[-ÁÚ^¦•[}æ| Xæ|`^•Ác[ÀÒ*!^*i[`•ÁŒ&&[`}αi}*Áæ}åÁØi}æ}&iæ|ÁÖ^&ia[}•È Research on Professional Responsibility and Ethics in Accounting, 12ÈÄÏFĒJJÈ
- Š[¸^}•[@}ÊÀÙÈÁÇG€€ÏDÈÁŒˇååc[!ÁÙ]^&àæjà:æci[}ÊÁÚ^!&^àç^åÁŒˇååcÁÛˇæjāc^ÊÁæ}åÁŒˇååcÁØ^^•Áå}Ác@^ Š[&æjÁÕ[ç^!}{^}cÁŒˇååcÁ⊤æ!\^cÈ Journal of Accounting and Public Policy, 26ÈÁÏ€ÍĒÏHGÈ
- Š[¸^}•[@}ÊÀÙÈÁÇG€€ÏDÈÁW}^c@i&æ|ÁØi}æ}&iæ|ÁÖ^&i•i[}Ë⊤æ\i}*KÁÚ^!•[}æ|ÁÕæi}Áç•ÈÁÔ[}&^!}Á-[! Uc@^!•È Advances in Accounting Behavioral Research, 10ÇÏÏËF€€DÈ
- Š[¸^}•[@}ĖÀÙÈÁÇG€€ÎDĖÁŒ}ÁÒ¢æ{ä}æαi[}Á[-ÁØæ&`|c^ÁÚ^\&^]αi[}•Á[-ÁŒ&æå^{ā&ÁR[`\}æ|ÂÛ`æ|āc^ ¸āc@ā}ÁÙ]^&āæ|ā:^åÁÖā•&ā]|ā}^•Á[-ÁŒ&&[`}αā}*È Issues in Accounting Education, 21ÇHDĒÁGFJĒGHJÈ
- Š[¸^}•[@}ÊÀÙÊÁÇG€€ÎDÈÁV@^ÁÖ^c^! {i}æ}c•Á[-ÁŒ`åic^^ÁÙæci•-æ&ci[}Áæ}åÁÚ^!&^iç^åÁŒ`åicÁÛ`æ|ic^Ái} Š[&æ|ÁÕ[ç^!} {^}cÈ Journal of Public Budgeting, Accounting & Financial Management, 18ÇGDÈ FHJĒFÎÎĖ
- Š[¸^}•[@}ÊÁÙÈÉÁÜ^&\ÉÁREÁÇG€€ÍDÉÁT^c@[å•Áæ}åÁÜ^•[ˇ¦&^•Ác[ÁQ}&¦^æ•^ÁÙcˇå^}cÁQ}c^!^•cÁa} Õ[ç^!} {^}cæ|ÁŒ&&[ˇ}ċā}*È Journal of Public Budgeting, Accounting & Financial Management, 17ÇGDÉÁG€GËGGGÈ
- Š[¸^}•[@}ÊÀÙÈÁÇG€€ÍDÈÀÙ^|-EQ}c^¦^•cÁç•ÈÀÔ[}&^¦}Á-[¦ÁUc@^¦•KÁV@^ÁQ{]æ&cÁ[}Á⊤æ}æ*^{^}c Œ&&[`}cæ}c•ÁÒc@ã&æ|ÁÖ^&ã•ã[}•È Strategic Finance, 86ÇJDÈÁIFĖIÍE

- Š[¸^}•[@}ÊÀÙÈÉÄÜ^&\ÊÁRĖÁÇG€€IDĖÄMŠ[}*ic~åi}æ|ÁŒ}æ|^•i•Á[-ÁŠ[&æ|ÁÕ[ç^!} {^}cÁŒ~åicÁÛ~æ|ic^È Research in Governmental and NonProfit Accounting, 11ÊÁGFHĒGGÌĒ
- Š[¸^}•[@}ÊÀÙÈÁÇG€€FDÈÁV@^ÁÜ[|^Áæ}åÁÚ^¦&^]æ[}•Á[-ÁQ}å^]^}å^}cÁŒ`åicÁÚæ¦c}^!•Ái}Ác@^
 Õ[ç^!} {^}cæ|ÁŒ`åicÁ⊤æ!\^cÈ Accounting and the Public Interest, 1ÇFDÈÁFÏËIFÈ
- Š[¸^}•[@}ÊÀÙÈÁÇG€€€DÈÁÕŒÙÓÁQ}àcàæciç^•ÁÙ[|à&àcÁW•^¦ÁÚæ¦cà&å]æci{}È The CPA Journal, 70ÇF€DÈÁÏHÈ
- Š[¸^}•[@}ÊÁÙĖÁÇFJJJDĖÁV@^ÁÔ`;;^}cÁÙcæc`•Á[-ÁW]]^;Ë|^ç^|ÁTæ}æ*^¦äæ|ÁŒ&&[`}æ}**ÅÔ[`;•^•K Ü^•`|c•Á[-ÁæÁÞæċi[}¸åå^ÁÙ`;ç^È Journal of Accounting and Finance Research, 7ÇIDĖÁFĒÌÈ
- Š[¸^}•[@}ĖÀÙĖÁÇFJJÌDĖÁÙ[ˇ¦&^•Á[-ÁŒ&&[ˇ}æ]*ÁÒåˇ&ææi[}ÁÜ^•^æ|&@ÁØ[||[¸ā}*ÁŒÒÔÔÁØ[¦{æai[}È

 Journal of Accounting and Finance Research, 5ÇÍDĒÁGÎĒHIÈ
- Š[^}•[@}ÊÁÙÈÁÇFJJÌDÈÁY@æcÁV[]ä&•ÁŒ¦^ÁV@^^ÁV^æ&@ä}*Ñ Management Accounting, 80ÇÎDÊÁÏGÈ
- Š[¸^}•[@}ĖÀÙĖÁÇFJJÎDĖÁÕŒÙÓÁÜ@^c[¦å&KÁŒÁÔ[}c^}cÁŒ}æ|^•å•Á[-ÁÕŒÙÓÁÙœc^{^}c•È Research in Accounting Regulation, 10ÈÁIFĒÎGÈ
- Š[,^}•[@}ÊÁÜEÁÇFJJÍDĒÁV@^ÁÜ^|æcā[}•@ā]ÁÓ^c,^^}ÁÓ`å*^cæ¦^ÁTæ}æ*^ {^}cÁÜc^|^Áæ}å
 U¦*æ}ā:æcā[}ælÁÔ[{ {āc {^}cÁā}ÁæÁÞ[}]¦[-ācÁU¦*æ}ā:æcā[}Ē Behavioral Research In Accounting, 7ÉÂÎÍĒÏJĒ
- \$[,^}•[@}ÊÀÜÈÁÇFJJIDÈÁV@^ÁÒ``æ|ĒQ}c^\çæ|ÁÞæc`\^Á[-ÁÙ^{ æ}cå&ÁÖi--^\^}ciæ|ÁÙ&æ|^•KÁŒ}ÁÒ {]ā¦å&æ| Q}ç^•ci*æci[}ÁW•i}*ÁØi^å|^\0•ÁŠ^æ•cÁÜ\^-^\\^åÁÔ[,[\\^\AÇŠÚÔDÁÙ&æ|^Áæ}åATæ*}ic`å^ Ò•ci{æci[}Áæ}åÁÔæ•^ÁQQÁÙ&æ|i}*ÁÚ\[&^å`\^•È Educational and Psychological Measurement, 54ÇGDÈÁGÍHËGÎGÈ
- Ü^&\ÉÁRÈÉÁŠ[¸^}•[@}ÉÀÙÈÉÁÞ^^|^ÉÁÖĖÁÇG€FÌDÈÁÔUÞÞÒÔVÁ[}Įã}^Á{æc^¦åæ|•È Accounting for Governmental and Nonprofit EntitiesÈÁÞ^¸ÁŸ[¦\ÉÁÞ^¸ÁŸ[;\KÁ⊤&Õ¦æ¸ÁÞã||È@c]•Kи¸È{@^å*&æcã[}È&[{Ð@å*@^\^åð]¦[å*&dTFGÍJJFÏ€ÍHÈ@c{|
- Ü^&\ÉÁRÈÉÁŠ[¸^}•[@}ÊÁÙĖÁÇG€FÎDĚÁÔUÞÞÒÔVÁ[}|ā}^Á { æc^¦áæ|•È Accounting for Governmental and Nonprofit EntitiesÉÁÞ^¸ÁŸ[¦\ÉÁÞ^¸ÁŸ[¦\KÁT&Õ¦æ¸ÁPá||È
 &[}}^&cÉ&`•c[{^!È{@^å*&æci[}È&[{Ð]¦[å*&c•Đ&[}}^&cË~[!˦^&\Ëæ&&[*}ci}*E~[!Ë*[ç^!}{^}cæ|Ë
 }[}]¦[-ácĒ^}cácá^•ĒFÏ^Đ
- Pˇåæ&\ÊÁŠEÉÁŠ[¸^}•[@}ÊÀÙÈÁÇG€€HDÈÁÓæælåÁÚ¦ä&á}*ÁÚ[jä&á^•ÈÁQ}ÁÔ@æ¦|^•ÁÜæ¦ä&\ÁÇÒåÈDÈ Cases and Exercises in International BusinessÁÇ]]ÈÁFÍFËFÍIDÈÁÞ^¸ÁŸ[;\ÈÁÞ^¸ÁŸ[;\KÁÚ!^}cä&^ÁPæ||È
- Š[¸^}•[@}ÊÀÜÈÉÁPˇåæ&\ÉÁŠÉÁÇG€€HDÈÁÓææ0•cÁV!æ}•~^!ÁÚ!ä&^ÈÁQ}ÁÔ@æ!|^•ÁÜæ!ä&\ÁÇÒåÈDÊ Cases and Exercises in International BusinessÁÇ]]ÈÁFÍÍËF΀DÈÁÞ^¸ÁŸ[!\ÉÁÞ^¸ÁŸ[!\KÁÚ!^}ċi&^ÁPæ||È
- Š[¸^}•[@}ÊÀÙÈÁÇG€€FDÈÁV^•càæ}\Ác[Áæ&&[{]æ}^ÁTæ}æ*^¦áæ|ÁŒ&&[`}câ}*KÁŒÁØ[&`•Á[}ÁÖ^&å•ã[}
 Tæ\ã}*È Managerial Accounting: A Focus on Decision MakingèÁPæ¦&[`¦cêÁQ}&ÈÈ
- Þ^|•[}ÊÁTÈËØÈÁÇÚæ}^|ā•cDÊÁV[{æ•ÊÁŒEÁÇÚæ}^|ā•cDÊÁŠ[¸^}•[@}ÊÁÙÈÁÇÚæ}^|ā•cDÊÁWXTÁY[{^}Áā} Ó`•ā}^••ÁÔ|`àÊÁWXTÁY[{^}Áā}ÁÓ`•ā}^••ÁÔ|`àÊÁÜX^|c^{à}A\$ÁÖ|`àÊÁWXTÁY[{^}Áā}
- Š[¸^}•[@}ÊÀÙÈÉÀÙ~{ { ^!ÁY [!\•@[]ÊÁÄØã¢^åÁŒ••^c•ÊÄÁX^! { [}cÁÕ[ç^!} { ^}cÁØã}æ}&^ÁU~ã&^!• Υ•[&ãæcã[}ÊÁX^! { [}cÉÁW}āc^åÁÙcæc^•ÈÁÇR~}^ÁFÎÊÁG€GFDÈ

- Œ¦^|ÊÁÓÈÁÇŒ`c@ [¦ÁBÁÚ¦^•^};c^!DÊÁŠ[, ^}•[@}ÊÁÙĖÁÇŒ`c@ [¦ÁBÁÚ!^•^};c^!DÊÁ Yæ^{ã¦^ÈÁVÈÁÇŒ`c@ [¦DÊ Ø[¦^}•ã&ÁŒ&&[`}cã}*ÁÙ^&cã[}ÁTãã^^æ¦ÁT^^cã}*ÊÁĀV@^ÁÜ[|^Á[-ÁØ`}åã}*Á[}Ác@^ÁÒ--^&cāç^}^••Á[~ T^åã&æååÁئæ°åÁÔ[};c![|ÁW}āc•ÊÄÁŒ{^¦ã&æ}ÁŒ&&[`}cã}*ÁŒ••[&ãæcã[}ÈÁÇTæ¦&@ÁÍÊÁG€GFDĚ
- Œ;^[\$ÁÓÈÁÇŒ`c@ [;DÊÁŠ [¸ ^ } [@ }ÊÁÙÈÁÇŒ`c@ [;ÁBÁÚ;^•^ } c^ ;DÊÁ Y æ^ { ā;^ÊÁVÈÁÇŒ`c@ [;ÁBÁÚ;^•^ } c^ ;DÊ Õ [ç^! } { ^ } cÁæ}åÁÞ [}Ú! [-ācÁÙ^&cá [] Á Tāå^^æ;ÁT^^cá} *ÊÄÄV@^ÁÜ [|^Á[-ÁØˇ } åā} *Á [] Ác@^ Ò-^&cáç^}^••Á[-ÁT^åå&æååÁØ;æˇåÁÔ [}c; [|ÁW }āc•ÊÄÁŒ { ^;å&æ}ÁŒ&& [ˇ }cá} *ÁŒ•• [&āæcá [}ÈÁÇØ^à; ˇæ;^ G ÏÊÁG€GFDÈ
- Š[¸^}•[@}ÊÀÙÈÁÇŒ`c@[¦DÊÁR[@}•[}ÊÁŠĖÁÇŒ`c@[¦ÁBÁÚ¦^•^}c^¦DÊÁÜc^|^•ÊÁŒÈÁÇŒ`c@[!ÁBÁÚ¦^•^}c^¦DÊ Œ}}`æ|Á⊤^^ci}*ÊÄÄ⊤`}ä&i]æ|ÁUÚÒÓÁÔ[}c¦iàà`ci[}•KÁV@^ÁÜ[|^•Á[-ÁÕ[ç^!}æ}&^ÁÙc!`&c`¦^Áæ}å Ò&[}[{å&ÁØæ&c[!•ÊÄÁŒ{^¦å&æ}ÁŒ&&[`}ci}*ÁŒ••[&äæci[}ÊÁÜæ}ÁØ!æ}&i•&[ÉÁÇŒ`*`•cÁG€FJDĒ
- Sãå ¸^||ÊÁŠĖÁÇŒ`c@[¦ÁBÁÚ!^•^}c^!DÊÁŠ[¸^}•[@}ÊÁÙÈÁÇŒ`c@[¦ÁBÁÚ!^•^}c^!DÊÁÓã^}}ãæ|ÁT^^cä}*ÊÄÄÒW
 T^{ à^¦ÁÙcœc^ÁÚæ!cã&ã]æɑï[}Æi}ÁÛ^cœi}*ÁÛÚÛŒÙKÁŒÁÚ[c^}cœ|ÁŒAÚ!^&`!•[¦Ác[ÁÛ^cci}*ÁÒÚÙŒÙÉÄ
 Ô[{]æ¦æciç^ÁQ}c^!}æɑï[}æ⋈ÄÕ[ç^!}{^}cæ|ÁŒ&&[`}cü}*ÁÜ^•^æ¦&@ÉÁŒ{•c^¦åæ{ÊÁÞ^c@^!|æ}å•È
 CR`}^ÁG€FJDÈ
- Š[,^}•[@}ÊÀÙÈÁÇŒ`c@[¦ÁBÁÚ¦^•^}c^!DÊÁR[@}•[}ÊÁŠÈÁÇŒ`c@[¦ÁBÁÚ¦^•^}c^!DÊÁÙc^|^•ÊÁŒEÁÇŒ`c@[¦ÁBÚ'^•^}c^!DÊÁŎ[ç^!}{^}cÁæ}åÁÞ[}Ú!^•^\$c^!DÊÁŎ[ç^!}{^}cÁæ}åÁÞ[}Ú!

```
ÓÙŒÖÁ€ÎFÊÁTæ}æ*^\iàæ|ÁŒ&&[`}œ]*ÊÁFHÁ&[`;•^•È
ÓÙŒÖÁĠÎJÊÁÕ[Ç^!} {^}œ|Áæ}åÁÞ[CĒ~[!ĒÚ![-ācÁŒ&&[`}cā}*ÊÁÍÁ&[`;•^•È
ÓÙŒÖÁGJÍÊÁÕ[Ç^!} {^}œ|Áæ}åÁÞ[CĒ~[!ĔÚ![-ācÁŒ&&[`}cā}*ÊÁÍÁ&[`;•^•È
ÓÙŒÖÁGJJÊÁÓ`•ā}^••ÁŒå {ā}ÁP[}[!•ÁV@^•ā•ÊÁFÁ&[`;•^È
ÓÙŒÖÁHĴÍÊÁTæ}æ*^\iàæ|ÁŒ&&[`}cā}*ÊÁFÁ&[`;•^È
ÓÙŒÖÁHĴÍÊÁŒæ}æ*^\iàæ|ÁŒ&&[`}cā}*ÊÁFÁ&[`;•^È
ÓÙŒÖÁHĴÍÊÁŒåÇæ}&^åÁŒ`åācā}*Áæ}åÁŒ}æ†Cā&•ÊÁFÁ&[`;•^È
TÓŒÁH€FÊÁÔ[•cÁT[å^|•ÊÁGÁ&[`;•^•È
TÓŒÁH€GÊÁÔ¦æ-cã}*Ác@^ÀÒ}c!^]!^}^`!àæ|ÁÓ`•ā}^••ÁT[å^|ÊÁFÁ&[`;•^È
```

V^æ&@^!Á[-Ác@^ÁŸ^æ¦ÊÁWXTÁ⊤æ•c^!Á[~ÁŒ&&[~}cæ}&^ÁÚ¦[*¦æ{ÈÁÇ⊤æ^ÁG€GFDÈ

Þ[{ā}æc^åÁ~[¦ÁS¦[^]•&@ËTæˇ¦ā&^ÁÒ¢&^||^}&^Áā}ÁÞ

&^RÁÔ

```
Òåāc[¦āæ|ÁÜ^çā^¸ÁÓ[æ¦åÁT^{à^¦ÉÁR[~¦}æ|Á[-ÁÚ~à|ā&ÁÓ~å*^ci}*ÉÁŒ&&[~}ci}*Áæ}åÁØi}æ}&äæ|
    Tæ}æ*^{^}cÈÁÇG€€ÏÁËÁÚ¦^•^}cDÈ
Ôæ{]~•ÁŒåç[&æc^ÊÁQ}•ċċč`c^Á[~Á⊤æ}æ*^{^}ċÁŒ&&[~}ċæ}c•ÈÁÇFJJÏÁËÁÚ¦^•^}cDÈ
Ő[{ { ācc^^ÁT^{àà!ÊÁŎ[ç^¦} { ^}cÁØã}æ}&^ÁU~ã&^¦•ÁŒ••[&ãæcã[}ÊÁÇFJJGÁÊÁÙ¦^•^}cDÉ
Òåic[liæ|ÁÜ^çi^ ÁÓ[æ¦åÁT^{à^lÉÁR[~¦}æ|Á[~ÁŒ&&[~}œ]*ÁÒå~&æci[}ÈÁÇG€FÍÁËÁG€FJDÈ
Ô[{ { ācc^^ÁT^ { à^1ÊÁŒ { ^\;ã&æ}ÁŒ&&[`}ci}*ÁŒ••[&ãææi[}ÁÞ[;c@^æ•cÁÜ^*ā[}æ|ÁÙc^^;i}*ÁÔ[{ { ācc^^È
   ÇU&c[à^¦ÁG€FÎÁËÁU&c[à^¦ÁG€FÌDĚ
Ü^çã^ _^¦ÊÁŒåÁ₽[&ÁÜ^çã^ _^¦ÊÁR[~¦}æ|Á[~ÁÓ~•ã}^••ÁÒc@ã&•ÈÁÇG€FÎÁËÁG€FÏDÈ
Ü^çi^ _^¦ÊÁŒåÁP[&ÁÜ^çi^ _^¦ÊÁÔ[}c^ {][¦æ¦^ÁŒ&&[~}œi}*ÁÜ^•^æ¦&@ÉÁÇG€FÍÁËÁG€FÎDÈ
Ü^çā^ _^¦ÊÁŒåÁP [&ÁÜ^çā^ _^¦ÊÁ⊤æ}æ*^¦āæ|ÁŒ`åācā}*ÁR [`¦}æ|ÈÁÇG€F |ÁËÁG€FÎDÈ
Ő[{ { ãcc^^ÁT^ { à^¹ÉÅŒ { ^¦á&æ}}ÁQ}•cácˇc^Á[-ÁÔ^!cā-ā^åÁÚˇà|ã&ÁŒ&&[ˇ}cæ}c•ÉÁÇG€FHÁÉÁG€FÎDÈ
Ő [ { { ácc^^ÀT^ { à^{ÉÀÖ [|[¦æå[ÀÙ[&ā^c^Á[-ÅÖ^¦cā-ā^åÅÚ`à|ā&ÁŒ&&[`}cæ}c•ÉÀÇG€€IÀÉÄG€FĨDÉ
Ô[{ { ácc^^ÁT^ { à^¦ÉÁÕ[ç^¦} { ^}cæ|ÁŒ&&[`}ci}*ÁÙcæ}忦å•ÁÓ[æ¦åĚÁÇG€FGÁËÁG€FÍDÈ
Ü^çā^ _^¦ÊÁŒåÁP [&ÁÜ^çā^ _^¦ÊÁR [~¦}æjÁ [~ÁŒ&& [~}œ} *Áæ}åÁÚ~àjā&ÁÚ [jā&^ÊÁÇG€FFÁËÁG€FÍDÈ
Ü^çã^ 、 ^¦ÊAŒåÅP[&ÁÜ^çã^ 、 ^¦ÊAR[~¦}æ|Á[-ÁÕ[ç^!} { ^}cæ|Áæ}åÅÞ[}]¦[-ācÁŒ&&[~}ċ∂}*ÈÁÇG€FFÁÊAG€FÍDÈ
Ü^çi^ _^¦ÊÁŒåÁP [&ÁÜ^çi^ _^¦ÊÁÙœc^Áæ}åÁŠ [&æ|ÁÕ [ç^¦} { ^}cÁÜ^çi^ _ÈÁÇG€FFÁĔÁG€FÍDÈ
Þ[{å}æci}*ÁÕ[{ {åcc^^ÊÁCE {^\8&æ}ÁCE&&[`}cå}*ÁCE••[&åæci[}ÁÕ[ç^\}{^}cÁæ}åÁÞ[}]¦[~åcÁÙ^&ci[}É
   CG€FHÁËÁG€FIDÈ
Ô@æå¦]^¦•[}ÊÁŒ{^¦å&æ}ÁŒ&&[`}cä}*ÁŒ••[&åæcå[}ÁÕ[ç^¦}{^}cÅæ}åÁÞ[}]¦[-åcÁÙ^&cå[}ÈÁÇG€FGÁË
   G€FHDÈ
Òåāc[¦ĒÁÙ]^&āæ|ÁQ••~^ĒÁR[~¦}æ|Á[~ÁŒ&&[~}ċā}*ÁÒå~&æcā[}ÈÁÇG€FGÁĒÁG€FHDÈ
Ü^çå^¸^¦ÉÁŒåÁP[&ÁÜ^çå^¸^¦ÉÁŒ&&[`}æ}*ÁP[¦á:[}•ÈÁÇG€F€ÁÉÁG€FHDÈ
U~ã&^!ÊÁÚ!^•åå^}cĐÒ|^&œÚæ•cÊÁŒ { ^¦ã&æ}ÁŒ&&[ ``}câ}*ÁŒ••[&ãæcā[}ÁÕ[ç^!} { ^}cÁæ}åÁÞ[}]![-āc
    Ù^&cã [ } ÈÁÇG€FFÁËÁG€FGDÈ
Ü^•^æ¦&@ÁØ^||[¸ÊÁÕ[ç^¦} {^}cæ|ÁŒ&&[`}cá}*ÁÙcæ}忦å•ÁÓ[æ¦åÈÁÇG€FFÁĔÁG€FGDÈ
Ô[{ {ācc^^ÁT^{à^¦ÊÁÕ[ç^¦}{^}chØä}æ}&^ÁU~ã&^¦•ÁŒ••[&ãæcá[}ÊÁÇG€€ÏÁËÁG€FGDÈ
U~ã&^¦ÊÁXã&^ÁÚ¦^•ãå^}cÊÁŒ{^¦ã&æ}ÁŒ&&[`}cā}*ÁŒ••[&ãææā[}ÁÕ[ç^¦}{^}cÁæ}åÁÞ[}]¦[~ācÁÙ^&cā[}È
   ÇG€F€ÁËÁG€FFDÈ
Òåic[¦āæ|ÁÜ^çā^ ĹÁÓ[æ¦åÁT^{à^!ÊÁŒ&&[`}cā}*ÁÒå*&æc[¦•ÁR[`¦}æ|ĚÁÇG€€ÎÁĔÁG€FFDÈ
U~ã&^¦ĖÁÙ^&¦^cæ¦^ĖÁŒ { ^¦ã&æ}ÁŒ&&[ ` }cá} *ÁŒ••[&ãæcá[}ÁÕ[ç^¦} { ^}cÁæ}åÁÞ[}]¦[-ãcÁÙ^&cá[}ÈÁÇG€€JÁË
    G€F€DÉ
```

```
Ú¦[*¦æ{ÁÔ[[¦åå}æc[¦ÉÁŒ{^¦å&æ}ÁŒ&&[`}ď}*ÁŒ••[&åæd;[}ÁÕ[ç^¦}{^}dåAÞ[}]¦[~ådÁÙ^&d;[}È
   CG€€ÏÁËÅG€€ÌDÈ
Ü^çā^ _ ^|ÊÁŒåÁP [&ÁÜ^çā^ _ ^|ÊÁÜ^•^æ|&@Á[}ÁÚ¦[~^••ā[}æ|ÁÜ^•][}•āàijāc^Áæ}åÁÒc@ã&•Áā}ÁŒ&&[`}cá}*È
    CG€€ÏÁËÁG€€ÌDÈ
Ô[{ { ácc^^ÁÔ@æã¦ÉÁŒ { ^¦ã&æ}ÁŒ&&[~}cā}*ÁŒ••[&äæcá[}ÁÕ[ç^¦} { ^}cÁæ}åÁÞ[}]¦[-ācÁÙ^&cá[}ÈÁÇG€€ĨÁË
   G€€ÏDÈ
Væ•\ÁØ[¦&^ÁT^{à^¦ÉÁÕ[ç^¦} {^}cæ|ÁŒ&&[`}a;}*ÁÙcæ}忦å•ÁÓ[æ¦åĚÁÇG€€ÎÁËÁG€€ÏDÈ
Ü^çā^ 、^¦ÊÁŒåÁP [&ÁÜ^çā^ 、^¦ÊÁŒ&& [ˇ}æ}*Áæ}åÁc@^ÁÚˇà|ã&ÁQ}c^¦^•cÈÁÇG€€ÍÁËÁG€€ÏDÈ
Òåic [ liæ|ÁÜ^çi^ _ ÁÓ [ æ|åÁ T ^ { à^!ÈÁQ●• `^•Ái} ÁC&& [ ` }ci} *ÁÒå `&æci [ }ÈÁØ| [ liåaæÈÁÇG€€ | ÁËÁG€€ Ï DÈ
Y^à { æ•c^¦ÊÁŒ { ^¦å&æ}ÁŒ&& [ ` }ci} *ÁŒ•• [&åæci [ }ÁÕ [ ç^¦ } { ^ }cÁæ}åÁÞ [ } ]! [-ácÁÙ^&ci [ }ÈÁÇG€€ IÁĒÁG€€ÎDÈ
Ô[{ { ācc^^ÁT^ { à^\!ÊÁCE { ^\:a&æ}ÁCE&&[`}cā}*ÁCE••[&āæcā[}EÁÇG€€IDÈ
Ö[&c[¦æ|ÁÚ¦[*¦æ{ÁŠáæ•ā[}ÊÁŒ{^¦ā&æ}ÁŒ&&[`}ci]*ÁŒ••[&iæci]]}ÁÕ[ç^¦}{^}ch@}åÁÞ[}]¦[~ichÙ^&ci]}È
   ÇG€€FÁËÁG€€IDÈ
Ú¦[*¦æ{ÁÔ[[¦åå}æc[¦ÉÁŒ{^¦å&æ}ÁŒ&&[`}ď}*ÁŒ••[&åæd;[}ÁÕ[ç^¦}{^}dåAÞ[}]¦[~ådÁÙ^&d;[}È
   ÇFJĴÏÁËÅĞ€€FDÈ
Ú¦^]æ¦^ĐÕ¦æå^ÁÔ^¦ċċċ&æċi[}ÁÒ¢æ{•ÈÅÕ[ç^¦}{^}ċÁØí}æ}&^ÁU~ċ&^¦•ÁŒ••[&åæċi[}ÈÁÇFJJÎDÈ
```

ÙcÈÁŒ|àæ}•ÁÒ]ã•&[]æ|ÁÔ@~¦&@ÊÁÔ[|[¦æå[ÈÁÇG€FHÁËÁG€FÍDÈ

U--ã&^¦ÉÁV¦^æ•´¦^¦ÉÁŠæ¦ã { ^¦ÁÔ [ˇ }c^ÁÚ ˇ à|ã&ÁQ {]¦[ç^ { ^}cÁÖã•c¦ã&cÁÀG€ÁŒåçã•[¦^ÁÓ[æ¦åÉÁØ[¦cÁÔ[||ã}•É Ô[|[¦æå[ÈÁÇG€FFÁËÁG€FÍDÈ

Ó[æ¦åÁT^{ à^¦ÊÁVˇ¦}ã}*ÁÚ[ã}cÊÁØ[¦cÁÔ[|Jã}•ÊÁÔ[|[¦æå[EÁÇG€€ÏÁËÁG€FFDÈ