The diagram illustrates the concept of an observer's eye in relation to an emission source $L_0$, a volume element $dV$, and a time interval $\tau$. The processes are described by the flux $J(\tau)$ in both directions. The time intervals $\tau_f$ and $\tau_f - \tau$ are indicated on the diagram, with $\tau$ representing a time delay between the source and the observer's eye.