Profit and loss : Expenses / To see if compagny made profit or loss

Balance sheet : Assets and liabilities /

|  |  |
| --- | --- |
| Assets = means | Liabilities = ressources |
| Fixed assets : Intangible/Tangible/Financial   * >1 year   Current assets : Inventories : Raw material inventories/ goods/ finished products/work in progress  Receivables  Cash  « from the less liquid to the more liquid » | Social capital  + Accumulated profit  + Profit (or loss)  = shareholders equity |