**List of valid entries in credit and debit fields:**

{ All values are case in sensitive }

**Assets:**

- subscribed but unpaid capital

- intangible assets

- property, plant, and equipment

- long-term financial assets

- deferred taxes

- inventory

- receivables

- receivables over one year

- investments

- cash

- prepaid expenses

**Liabilities:**

- issued capital

- share premiums

- revaluation reserve

- reserves

- retained earnings

- current profit/loss

- provisions

- liabilities under one year

- liabilities over one year

- deferred income

- deffered income

- liabilities debit

- liabilities credit

**For Income Sheet:**

- raw materials, supplies, and external services expenses

- personnel expenses

- depreciation expenses

- other expenses

- tax expenses

- net sales revenue

- other revenue