



Says

What have we heard them say?
What can we imagine them saying?



Thinks

What are their wants, needs, hopes, and dreams?
What other thoughts might influence their behavior?

Journal
Entries

Bank Book
and Ledger

Fees
Received
from
Students

Inventory
Register for
Equipments

Maintaining of
Receipt Book

ACCOUNTING
METHODOLOGY

Cash Flow
Statements

Provident,
Endowment
's Deposits

REGISTER
AND
RECORDS

Scholarship
and other
Fee
Concessions

Accounting
Handlebook

Payments
to Vendors

Poor
Students
Fund

Donations
and Grant
Received



Financial
Statements

Income And
Expenditure
Account

Lack of
Awareness

Do Not Want to
Shift to
Manipulations

General
Purpose

ACCRUAL
BASIS
ACCOUNTING

Balance
Sheet

Lack of
Uniformity

SOUND
ACCOUNTING
PRACTICES

Diversity in
Terminology

Annual
Report

Fixed Assets
Register

Primary Focus to
Comply with
Other Laws

No Standard
Basis of
Accounting



Does

What behavior have we observed?
What can we imagine them doing?



Feels

What are their fears, frustrations, and anxieties?
What other feelings might influence their behavior?

See an example