

Item	Cat	Subcat		Comments
Cash	A	Current	Tangible	
Bank balance	A	Current	Tangible	
Office equipment	A	Noncurrent	Tangible	
Rent paid	E	Operating		
Electricity bill	E	Operating		
Furniture	A	Noncurrent	Tangible	
Advertisement	E	Operating		
Brand ambassador	A	Noncurrent	Intangible	
Interest on investment	I	Nonoperating		
Capital by shareholder	L	Noncurrent	Tangible	
Bank loan	L	Noncurrent	Tangible	
Sale of goods	I	Operating		
Building	A	Noncurrent	Tangible	
Salary	E	Operating		
Insurance premium	E	Operating		
Freight	E	Operating		