BALANCE SHEET (BIS)

ASSETS / ACTIVO _ LIABILITIES + EQUITY / PASINO

CURRENT ASSETS

- Cash
- short-term investments
- Account receivable
 - Inventones: raw, progress,
 - finished
- Prepaid expunses: rent, insurance,
 - etc
- Taxes recivable
- Non-current assets for sale

NON-CURRENT ASSETS

- Property, plant, equipment
 - Depresation, accumulated
- Taxes recoverable in fitne
- Intangible assets: patents, trademanes,
 - Amortization, accumulated
- Financial invertments
- Goodwill (value of acquired companies)

the PLL account registers revenues; and expenses; every time the owners I becomes wealthier/pover and we balance the BIS, we need to add transactions here!

CUFRENT LIABILITIES

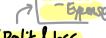
- Accounts payable: dubts
- Salanes, utilities payable, taxes & interest payable (to be paid, not paid!)
- Advances from customers:
 goods not yet delivered
- Short-term boards
- Notes payable: like accounts payable, with contract
- provisions: eg., warranty costs
- Current part of Wong. term Wans

NON. CURRENT LIABILITIES

- Long term bouns, mortgages
- Penvion obligations
- Provisions for restructurity costs
- Provisions for litigations
- Capital leave obligations: oved because
- Taxes payedle in fiture

OWNERS' EQUITY

- Share capital/common stock
- Share premium
- Preferred shares



Revenues

- Returned earnings/Profit & loss
- Accumulated reverses (eg., stock gains)
- Non-controlling interests (from controlled companies)