



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?



Profit and loss account

Purchase account
sales account

Machinery account
Furniture account

Asset and liabilities

Bad debts loan provision

Goodwill debit and credit

Real account
nominal account

Trial balance accounting

Journal entry
Personal account

Balance sheet ledger

Shares
Equity share

Depreciation account
Underwriting Account

Profit and loss appropriation account



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?