

Cash (Receipts)

T: Account Receivable Paid
T: Long-Term Borrowing
T: Principal Payments
T: New Issue of Shares
T: Par Share Dividend

Cash (Disbursements)

T: Wages
T: PP&E Purchase
T: Other Assets Purchase
T: Account Payable Paid
T: Accrued Expenses Paid
T: Current Debt Paid
T: Income Taxes Paid
T: Insurance Premium
T: Interest Expenses

Account Receivable

T: Customer Order
Data: Price Change
T: Write-off Cost

Inventories

T: Production
T: Completion
T: Depreciation
T: Scrapped Cases

Prepaid Expenses

T: Insurance Premium Paid

Account Payable

T: Raw Material Purchase
T: All Other Overhead
T: Sales & Marketing (AP)
T: Research & Development

Accrued Expenses

T: Payroll-associated Fringes and Taxes
T: Sales & Marketing (AE)
T: General & Administrative (AE)