

|                         |                    |                    |                     |                    |
|-------------------------|--------------------|--------------------|---------------------|--------------------|
| salaries                | accounts payable   | contributed equity | long term debt      | income tax expense |
| cash                    | retained earnings  | inventory          | accounts receivable | prepaid expenses   |
| sales                   | amortization       | interest           | current liabilities | capital assets     |
| current portion of debt | net income         | goodwill           | investments         | preferred shares   |
| current assets          | cost of goods sold | intangible assets  | bad debt expense    | taxes payable      |

|                  |                         |                     |                   |                     |
|------------------|-------------------------|---------------------|-------------------|---------------------|
| taxes payable    | cash                    | sales               | amortization      | long term debt      |
| inventory        | common shares           | accounts receivable | salaries          | income tax expense  |
| capital assets   | current portion of debt | contributed equity  | interest          | current liabilities |
| accounts payable | cost of goods sold      | investments         | retained earnings | preferred shares    |
| goodwill         | bad debt expense        | intangible assets   | prepaid expenses  | current assets      |

|                         |                    |                     |                   |                     |
|-------------------------|--------------------|---------------------|-------------------|---------------------|
| sales                   | common shares      | long term debt      | net income        | prepaid expenses    |
| taxes payable           | income tax expense | amortization        | investments       | accounts receivable |
| current portion of debt | contributed equity | current liabilities | intangible assets | capital assets      |
| accounts payable        | salaries           | retained earnings   | interest          | goodwill            |
| preferred shares        | cost of goods sold | bad debt expense    | inventory         | cash                |