

## Balances



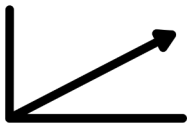
A balance is a periodic "counting" of value. Think of items sitting in a bucket. Depending at which point in time you count the balance, the number and value of items in the bucket changes

Eg:

PPE  
Inventory  
Loans  
Trade Receivables  
Trade Payables  
Share Capital  
Retained Earnings



## Movements



A movement is the change in the value of balances. Over time, the total movement changes and accumulates.

Eg:

Revenue  
Other Income  
COS  
Other Expenses  
Payroll  
Income Taxes  
Interest Expense

