## Documentation Of Accounting Model

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links** | [All Variables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AllVariables) | [Variable Link Detail](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InOutLinks) | [Variable Types](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QLVariableType) | [Views](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QLViews) | [Groups](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QLGroups) | [Units](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsUsed) | [Macros](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Macros) | [Feedback Loops](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FeedbackLoops) | [Link Polarity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CausalLinkPolarity) | [View Summary](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#byView) | [View-Variable Profile](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ViewVariableProfile) |

**Model Assessment Results**

|  |  |
| --- | --- |
| **Model Information** | **Result** |
| [Total Number Of Variables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AllVariables) | 297 |
| [Total Number Of State Variables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#StateVariables) | 42 (14.1%) |
| [Total Number Of Stocks](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#StockVariables) | 40 (13.5%) |
| [Total Number Of Feedback Loops No IVV (Maximum Length: 30) [2, 4]](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FeedbackLoops) | 32 (2|30|0) |
| [Total Number Of Feedback Loops With IVV (Maximum Length: 30) [0, 0]](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FeedbackLoopsWithivv) | 0 (0|0|0) |
| [Total Number Of Causal Links](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CausalLinks) | 613 (338|139|136) |
| [Total Number of Rate-to-rate Links](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RateToRateLinks) | 13 |
|  |  |
|  |  |
|  |  |
| [Number Of Units Used In The Model (Basic/Combined)](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsUsed) | 9/12 |
| [Total Number Of Equations Using Macros](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UsingMacros) | 0 (0.0%) |
| [Variables With Source Information](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#VariablesWithSourceInformation) | 0 (0.0%) |
| [Dimensionless Unit Variables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DimensionlessUnitVariables) | 4 (1.3%) |
| [Variables without Predefined Min or Max Values](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueRangeSpecified) | 293 (98.7%) |
| [Function Sensitivity Parameters](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FunctionSensitivityParameters) | 0 (0.0%) |
| [Data Lookup Tables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DataLookupTables) | 0 (0.0%) |
|  |  |
|  |  |
|  |  |
| Time Unit | Year |
| Initial Time | 0 |
| Final Time | 20 |
| Reported Time Interval | TIME STEP |
| Time Step | 0.03125 |
|  |  |
|  |  |
|  |  |
| Model Is Fully Formulated | Yes |
| Model Defined Groups | No |

|  |  |
| --- | --- |
| **Warnings** | **Result** |
| [Number Of Undocumented Variables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UndocumentedVariables) | 3 (1.0%) |
| [Equations With Embedded Data](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#EquationsWithEmbeddedData) | 5 (1.7%) |
| [Variables Not In Any View](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#VariablesNotInAnyView) | 0 (0.0%) |
| [Nonmonotonic Lookup Functions](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NonmonotonicLookupFunctions) | 0 (0.0%) |
| [Cascading Lookup Functions](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CascadingLookupFunctions) | 0 (0.0%) |
| [Non-Zero End Sloped Lookup Functions](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NonZeroEndSlopedLookupFunctions) | 0 (0.0%) |
| [Equations With If Then Else Functions](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#EquationsWithIfThenElseFunctions) | 32 (10.8%) |
| [Equations With Min Or Max Functions](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#EquationsWithMinOrMaxFunctions) | 2 (0.7%) |
| [Equations With Step Pulse Or Related Functions](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#EquationsWithStepPulseOrRelatedFunctions) | 0 (0.0%) |
| [Equations With Unit Errors Or Warnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#EquationsWithUnitErrorsOrWarnings) | 2 (0.7%) |

|  |  |
| --- | --- |
| **Potential Omissions** | **Result** |
| [Unused Variables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnusedVariables) | 16 (5.4%) |
| [Supplementary Variables](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplementaryVariables) | 0 (0.0%) |
| [Supplementary Variables Being Used](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplementaryVariablesBeingUsed) | 0 (0.0%) |
| [Complex Variable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ComplexVariable) | 14 (4.7%) |
| [Complex Stock](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ComplexStock) | 0 (0.0%) |

**Variable Types**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **L**: [Level](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Level) (40 / **40**)\* | **SM**: [Smooth](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Smooth) (0 / **0**)\* | **DE**: [Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Delay) (2 / **2**)\*† | **LI**: [Level Initial](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-LevelInitial) (28) | **I**: [Initial](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Initial) (0 / **0**) |
| **C**: [Constant](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Constant) (52 / **52**) | **F**: [Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Flow) (71 / **71**) | **A**: [Auxiliary](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Auxiliary) (205 / **205**) | **Sub**: [Subscripts](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Subscripts) (0) | **D**: [Data](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Data) (0 / **0**) |
| **G**: [Game](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Game) (0 / **0**) | **T**: [Lookup](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-TYPE-Lookup) (0 / **0**)\*†† |  |  |  |

\* (State Variables/Total Stocks) † Total Stocks Do Not Include Fixed Delay Variables. †† (Lookup Tables).  

**Views**

|  |  |  |
| --- | --- | --- |
| |  | | --- | | **View:**[**Balance Sheet**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)**(82) Variables** | | __VIEW__Balance_Sheet | |
| |  | | --- | | **View:**[**Current Assets**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)**(32) Variables** | | __VIEW__Current_Assets | |
| |  | | --- | | **View:**[**Direct Cash Flow Calculations**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)**(27) Variables** | | __VIEW__Direct_Cash_Flow_Calculations | |
| |  | | --- | | **View:**[**Equity**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)**(29) Variables** | | __VIEW__Equity | |
| |  | | --- | | **View:**[**Income Statement**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)**(43) Variables** | | __VIEW__Income_Statement | |
| |  | | --- | | **View:**[**Income and Expenses**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)**(82) Variables** | | __VIEW__Income_and_Expenses | |
| |  | | --- | | **View:**[**Indirect Cash Flow Statement**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)**(73) Variables** | | __VIEW__Indirect_Cash_Flow_Statement | |
| |  | | --- | | **View:**[**Inputs Needed**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)**(31) Variables** | | __VIEW__Inputs_Needed | |
| |  | | --- | | **View:**[**Liabilities**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)**(33) Variables** | | __VIEW__Liabilities | |
| |  | | --- | | **View:**[**Long Term Assets**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)**(28) Variables** | | __VIEW__Long_Term_Assets | |
| |  | | --- | | **View:**[**Owners' Equity Statement**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)**(43) Variables** | | __VIEW__Owners_Equity_Statement | |

**Groups**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| [**Accounting Model**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-GROUP-AccountingModel) (293) |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailA) | [B](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailB) | [C](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailC) | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailD) | E | [F](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailF) | [G](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailG) | [H](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailH) | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailI) | J | K | [L](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailL) | [M](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailM) | [N](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailN) | [O](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailO) | [P](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailP) | [Q](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailQ) | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailR) | [S](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailS) | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailT) | [U](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailU) | [V](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailV) | [W](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DetailW) | X | Y | Z |

|  |  |  |  |
| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(All) Variables (297 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #1 L | **Accumulated Reported Amortization (dollars)** = ∫[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) *dt* + [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) **Description:**This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #2 L | **Accumulated Reported Cost of Goods Sold (dollars)** = ∫[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) *dt* + [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) **Description:**This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #3 L | **Accumulated Reported Depreciation (dollars)** = ∫[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) *dt* + [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) **Description:**This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #4 L | **Accumulated Reported Dividends (dollars)** = ∫[New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends)-[Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) *dt* + [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) **Description:**This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #5 L | **Accumulated Reported Financing Cash Flow (dollars)** = ∫[New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow)-[Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) *dt* + [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) **Description:**This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #6 L | **Accumulated Reported Interest Expense (dollars)** = ∫[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) *dt* + [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) **Description:**This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #7 L | **Accumulated Reported Investing Cash Flow (dollars)** = ∫[New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow)-[Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) *dt* + [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) **Description:**This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #8 L | **Accumulated Reported Issuance of Shares (dollars)** = ∫[New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares)-[Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) *dt* + [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) **Description:**This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #9 L | **Accumulated Reported Marketing Expense (dollars)** = ∫[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) *dt* + [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) **Description:**This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #10 L | **Accumulated Reported Research and Development Expense (dollars)** = ∫[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) *dt* + [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) **Description:**This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #11 L | **Accumulated Reported Revenue (dollars)** = ∫[New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) *dt* + [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) **Description:**This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #12 L | **Accumulated Reported Selling General and Administrative Expense (dollars)** = ∫[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) *dt* + [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) **Description:**This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #13 F,A | **Aging of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #14 F,A | **Aging of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #15 F,A | **Aging of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #16 F,A | **Aging of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #17 F,A | **Aging of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #18 F,A | **Aging of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #19 F,A | **Amortization (dollars/Year)** = [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets)/[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) **Description:**Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #20 C | **Amount Spent on Intangible Assets (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in intangibles must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #21 C | **Amount Spent on Long Term Assets (dollars/Year)** = 1000 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in long term assets must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #22 C | **Annual Reporting Switch (Dmnl )** = 1 **Description:**This switch determines whether the model uses an annual or quarterly reporting period. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) The frequency of the reporting period could be annual or quarterly.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAnnualReportingSwitch) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #24 C | **Average Loan Term (Year)** = 10 **Description:**The average length of time it takes for the firm to fully repay its long term loans. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageLoanTerm) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #25 A | **Average Receivable Collection Time (Years)** = [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The length of time in years that customers are given to pay for their orders. **Present In 1 View:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageReceivableCollectionTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #26 A | **Average Supplier Credit Terms (Years)** = [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The average length of time that suppliers allow the firm to repay their accounts over. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageSupplierCreditTerms) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #27 F,A | **Borrowing (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) **Description:**New long term debt flows into the stock whenever the company needs to borrow. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBorrowing) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #28 L | **BS Accounts Payable (dollars)** = ∫[Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit)-[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**The total amount that the company will need to pay to suppliers for previous materials purchases. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #29 L | **BS Accounts Receivable (dollars)** = ∫[Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)-[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**The stock of customer accounts receivable. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #30 L | **BS Accrued Wages (dollars)** = ∫[Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers)-[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #31 L | **BS Accumulated Amortization (dollars)** = ∫[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization)-[Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) *dt* + [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #32 L | **BS Accumulated Depreciation (dollars)** = ∫[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation)-[Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) *dt* + [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #33 L | **BS Additional Paid In Capital (dollars)** = ∫[Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #34 L | **BS Cash (dollars)** = ∫[Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow)-[Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) *dt* + [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #35 L | **BS Inventory (dollars)** = ∫[Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation)-[Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #36 L | **BS Long Term Debt (dollars)** = ∫([Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing)+[Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt))-[Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) *dt* + [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet. * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSLongTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #37 L | **BS Net Intangible Assets (dollars)** = ∫[Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases)-[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) *dt* + [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #38 L | **BS Net Plant Property and Equipment (dollars)** = ∫[Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure)-[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) *dt* + [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #39 L | **BS Retained Earnings (dollars)** = ∫[Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome)-[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #40 L | **BS Short Term Debt (dollars)** = ∫([Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt))-[Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) *dt* + [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSShortTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #41 A | **BS Total Assets (dollars)** = [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets)+[BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #42 A | **BS Total Current Assets (dollars)** = [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash)+[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)+[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #43 A | **BS Total Current Liabilities (dollars)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)+[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)+[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #44 A | **BS Total Equity (dollars)** = [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)+[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #45 A | **BS Total Liabilities (dollars)** = [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities)+[BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #46 A | **BS Total Liabilities and Equity (dollars)** = [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities)+[BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #47 A | **BS Total Long Term Assets (dollars)** = [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment)+[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #48 A | **BS Total Long Term Liabilities (dollars)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #49 F,A | **Capital Expenditure (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) The cost of PPE increases with every dollar spent on capital expenditure.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalExpenditure) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #50 F,A | **Capital Inflow from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalInflowfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #51 A | **Cash Collected from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The flow of cash collected from sales of the firm's shares. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashCollectedfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #52 A | **Cash Flow from Changes to Balance Sheet Items (dollars/Year)** = [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets)+[Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) **Description:**The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoBalanceSheetItems) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #53 A | **Cash Flow from Changes to Current Assets (dollars/Year)** = -([Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable)+[Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #54 A | **Cash Flow from Changes to Current Liabilities (dollars/Year)** = ([Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable)+[Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #55 F,A | **Cash Inflow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)+[Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)+[Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) **Description:**The inflows of cash into the firm come from three sources, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashInflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #56 A | **Cash Material Purchases (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) **Description:**The amount of cash spent to purchase materials. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #57 F,A | **Cash Outflow (dollars/Year)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)+[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows)+[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The firm uses cash for three types of activities, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashOutflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #58 A | **Cash Sales (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) **Description:**This is the fraction of revenue that is collected in cash rather than billed to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashSales) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #59 A | **CF Financing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) <> 0 , [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #60 A | **CF Investing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) <> 0 , [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #61 A | **CF Operating Cash Flow (dollars/Year)** = [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses)+[Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) **Description:**This is the reported cash flow from operations using the indirect method. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #62 A | **CF Total Cash Flow (dollars/Year)** = [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow)+[CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow)+[CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) **Description:**The sum of each of the three reported cash flow categories. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #63 A | **Change in BS Accounts Payable (dollars)** = [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)-[Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) **Description:**This is the change in total BS Accounts Payable over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #64 A | **Change in BS Accounts Receivable (dollars)** = [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)-[Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) **Description:**This is the change in total BS Accounts Receivable over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #65 A | **Change in BS Accrued Wages (dollars)** = [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)-[Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) **Description:**This is the change in total BS Accrued Wages over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #66 A | **Change in BS Inventory (dollars)** = [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)-[Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) **Description:**This is the change in total BS Inventory over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #68 F,A | **Collections from Customers (dollars/Year)** = [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**Customers pay for their orders with a delay indicated by the average collection time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCollectionsfromCustomers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #69 A | **Cost of Goods Sold (dollars/Year)** = [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped)\*[Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) **Description:**The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) The value of inventory on the balance sheet decreases with the cost of goods sold. * [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) The cost of goods sold are reported when the goods are transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #70 C | **Cost of Labor Used to Create Inventory (dollars/Year)** = 700 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of labor used to create inventory should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofLaborUsedtoCreateInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #71 C | **Cost of Material Purchases (dollars/Year)** = 100 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of material purchases should be calculated somewhere in the model of a business. **Present In 4 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #72 C | **Days of Credit Terms Offered to Customers (days)** = 90 **Description:**The number of days that customers are given to pay for their orders. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysofCreditTermsOfferedtoCustomers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #73 C | **Days per Year (days/Year)** = 365 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders. * [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #74 F,A | **Debt Becoming Current (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)/MAX([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent),[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)) **Description:**Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtBecomingCurrent) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #75 C | **Debt Interest Rate (Dmnl/Year)** = 0.07 **Description:**The average annual interest rate accrued on the debt held by the company. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtInterestRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #76 C | **Definition of Current (Year)** = 1 **Description:**The definition of a current asset of liability in accounting is the greater of one year or the operating cycle of the business. In most cases one year is used. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDefinitionofCurrent) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #77 F,A | **Depreciation (dollars/Year)** = [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment)/[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) **Description:**Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) Depreciation on tangible long term assets occurs on a straight line basis.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #78 DE,F,A | **Discontinuation of Amortization (dollars/Year)** = DELAY FIXED([Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets), [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime), [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation)) **Description:**Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #79 F,A | **Discontinuation of Amortization Accumulation (dollars/Year)** = [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) **Description:**When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortizationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #80 DE,F,A | **Discontinuation of Depreciation (dollars/Year)** = DELAY FIXED( [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) , [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime), [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) ) **Description:**Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #81 F,A | **Discontinuation of Depreciation Accumulation (dollars/Year)** = [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) **Description:**When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #82 C | **Dividend Payment Delay (Years)** = 0.083 **Description:**The length of time in fractions of a year that indicates when dividends will be paid. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentDelay) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #83 C | **Dividend Payment Frequency (Years)** = 1 **Description:**The length of time between dividend payments. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentFrequency) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #84 A | **Dividend per Share (dollars/share)** = [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) **Description:**The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. * [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #86 F,A | **Drained Reported Amortization (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #87 F,A | **Drained Reported Cost of Goods Sold (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #88 F,A | **Drained Reported Depreciation (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #89 F,A | **Drained Reported Dividends (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #90 F,A | **Drained Reported Financing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #91 F,A | **Drained Reported Interest Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #92 F,A | **Drained Reported Investing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #93 F,A | **Drained Reported Issuance of Shares (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #94 F,A | **Drained Reported Marketing Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0) **Description:**Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #95 F,A | **Drained Reported Research and Development Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #96 F,A | **Drained Reported Revenue (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #97 F,A | **Drained Reported Selling General and Administrative Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| .Control | #98 C | **FINAL TIME (Year)** = 20 **Description:**The final time for the simulation. **Present In 0 Views:**  **Used By**  **[Feedback Loops:](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "ListFeedbackLoopsFINALTIME)** 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #99 A | **Financing Cash Inflows (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)+[Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) **Description:**The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #100 A | **Financing Cash Outflows (dollars/Year)** = [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment)+[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #101 C | **Fraction of Material Purchases Paid in Cash (Dmnl )** = 0.1 **Description:**If some portion of materials are paid in cash at the time of purchase then this variable will enable that to be captured by the model. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofMaterialPurchasesPaidinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #102 C | **Fraction of Sales Collected in Cash (Dmnl )** = 0.2 **Description:**This constant separated revenue into the fraction that is collected in cash and the fraction that is billed through accounts receivable. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofSalesCollectedinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #103 A | **Frequency of Payment of Wages (Years)** = [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments)/[Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) **Description:**This variable translates the weeks between wage payments into a variable measured in years. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFrequencyofPaymentofWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #104 A | **Gap Between Assets and Liabilities and Equity (dollars)** = [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets)-[BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #105 L | **Historical Cost of Intangible Assets (dollars)** = ∫[Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets)-[Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) *dt* + [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) **Description:**This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #106 L | **Historical Cost of Plant Property and Equipment (dollars)** = ∫[Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE)-[Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) *dt* + [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) **Description:**This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #107 F,A | **Increase in Historical Cost of Intangible Assets (dollars/Year)** = [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) **Description:**The cost of intangible assets increases with every dollar spent on intangible asset purchases. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #108 F,A | **Increase in Historical Cost of PPE (dollars/Year)** = [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) **Description:**The cost of PPE increases with every dollar spent on capital expenditure. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #109 F,A | **Increase in Retained Earnings from Net Income (dollars/Year)** = [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) **Description:**Retained earnings is increased once net income has been reported. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinRetainedEarningsfromNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #110 LI,C | **Initial Accumulated Reported Amortization (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #111 LI,C | **Initial Accumulated Reported Cost of Goods Sold (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #112 LI,C | **Initial Accumulated Reported Depreciation (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #113 LI,C | **Initial Accumulated Reported Dividends (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #114 LI,C | **Initial Accumulated Reported Financing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #115 LI,C | **Initial Accumulated Reported Interest Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #116 LI,C | **Initial Accumulated Reported Investing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #117 LI,C | **Initial Accumulated Reported Issuance of Shares (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #118 LI,C | **Initial Accumulated Reported Marketing Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #119 LI,C | **Initial Accumulated Reported Research and Development Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #120 LI,C | **Initial Accumulated Reported Revenue (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #121 LI,C | **Initial Accumulated Reported Selling General and Administrative Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #122 A | **Initial Amortization Discontinuation (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAmortizationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #126 LI,A | **Initial BS Accumulated Amortization (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #127 LI,A | **Initial BS Accumulated Depreciation (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #129 LI,A | **Initial BS Cash (dollars)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)\*[Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand)/[Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) **Description:**The stock of cash is initialized so that it is at whatever target the firm establishes. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #131 LI,A | **Initial BS Long Term Debt (dollars)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))/(1-[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of long term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #132 LI,A | **Initial BS Net Intangible Assets (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #133 LI,A | **Initial BS Net Plant Property and Equipment (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #134 LI,A | **Initial BS Retained Earnings (dollars)** = [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash)+[Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable)+[Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets)-[Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable)-[Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages)-[Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt)-[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)-[Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #135 LI,A | **Initial BS Short Term Debt (dollars)** = [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)/((1-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate))\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of short term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #136 A | **Initial Depreciation Discontinuation (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialDepreciationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #137 LI,A | **Initial Historical Cost of Intangible Assets (dollars)** = [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #138 LI,A | **Initial Historical Cost of PPE (dollars)** = [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #139 LI,C | **Initial Shares Outstanding (shares)** = 10000 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial number of shares outstanding should be brought into the model. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| .Control | #140 C | **INITIAL TIME (Year)** = 0 **Description:**The initial time for the simulation. **Present In 0 Views:**  **Used By**  **[Feedback Loops:](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "ListFeedbackLoopsINITIALTIME)** 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #141 C | **Intangible Asset Average Amortization Time (Year)** = 10 **Description:**This is the length of time over which intangible assets are fully amortized on average. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetAverageAmortizationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #142 F,A | **Intangible Asset Purchases (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) The cost of intangible assets increases with every dollar spent on intangible asset purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #143 F,A | **Interest on Long Term Debt (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonLongTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #144 F,A | **Interest on Short Term Debt (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonShortTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #145 F,A | **Inventory Consumption (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The value of inventory on the balance sheet decreases with the cost of goods sold. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryConsumption) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #146 F,A | **Inventory Creation (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) **Description:**Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryCreation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #147 C | **Inventory Units Shipped (units/Year)** = 5000 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of inventory units shipped should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryUnitsShipped) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #148 C | **Investing Cash Inflows (dollars/Year)** = 0 **Description:**The cash flow coming into the firm from investing activities is caused by sales of PPE or intangible assets as well as investments in financial instruments. None of those flows are instituted in this model. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #149 A | **Investing Cash Outflows (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)+[Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #150 A | **IS Amortization (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #151 A | **IS Cost of Goods Sold (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #152 A | **IS Depreciation (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #153 A | **IS Earnings Before Taxes (dollars/Year)** = [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit)-[IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #154 A | **IS Earnings per Share (dollars/Year/share)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding), 0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #155 A | **IS Gross Profit (dollars/Year)** = [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue)-[IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #156 A | **IS Interest Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #157 A | **IS Marketing Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #158 A | **IS Net Income (dollars/Year)** = [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes)-[IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) The value of net income that has flowed into the stock of retained earnings over the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #159 A | **IS Operating Profit (dollars/Year)** = [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit)-[IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #160 A | **IS Research and Development Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #161 A | **IS Revenue (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #162 A | **IS Selling General and Administrative Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #163 A | **IS Tax Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #164 A | **IS Total Operating Expenses (dollars/Year)** = [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense)+[IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense)+[IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #165 F,A | **Latest Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #166 F,A | **Latest Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #167 F,A | **Latest Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #168 F,A | **Latest Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #169 F,A | **Latest Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedPaidinCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #170 F,A | **Latest Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #171 C | **Marketing Expense (dollars/Year)** = 50 **Description:**The flow of value consumed in marketing the firms goods and services. The accounting model does not separate the cash flows from value flows for marketing, so if this is important for your purpose you will want to add a marketing accrual stock to short term assets or liabilities. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) The marketing expense is reported when it has been consumed. This is typically after the promotions have run. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #172 F,A | **Material Purchases on Credit (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Only the portion of material purchases done for credit will flow into the stock of accounts payable. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMaterialPurchasesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #173 C | **Months per Year (Months/Year)** = 12 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMonthsperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #175 A | **Net Income Adjusted for Non Cash Expenses (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) = [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP),[IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization),0) **Description:**Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeAdjustedforNonCashExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #176 A | **Net Income Flow (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) Retained earnings is increased once net income has been reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #177 C | **New Debt Issued (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue debt must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) New long term debt flows into the stock whenever the company needs to borrow. * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewDebtIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #178 F,A | **New Reported Amortization (dollars/Year)** = [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) **Description:**Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #179 F,A | **New Reported Cost of Goods Sold (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The cost of goods sold are reported when the goods are transferred to the customer. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #180 F,A | **New Reported Depreciation (dollars/Year)** = [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) **Description:**Depreciation on tangible long term assets occurs on a straight line basis. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #181 F,A | **New Reported Dividends (dollars/Year)** = [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #182 F,A | **New Reported Financing Cash Flow (dollars/Year)** = [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #183 F,A | **New Reported Interest Expense (dollars/Year)** = [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) **Description:**Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #184 F,A | **New Reported Investing Cash Flow (dollars/Year)** = [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) **Description:**Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #185 F,A | **New Reported Issuance of Shares (dollars/Year)** = [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #186 F,A | **New Reported Marketing Expense (dollars/Year)** = [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) **Description:**The marketing expense is reported when it has been consumed. This is typically after the promotions have run. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #187 F,A | **New Reported Research and Development Expense (dollars/Year)** = [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) **Description:**The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #188 F,A | **New Reported Revenue (dollars/Year)** = [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit)\*[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**Revenue is reported when the good is transferred to the customer. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #189 F,A | **New Reported Selling General and Administrative Expense (dollars/Year)** = [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #190 A | **OE Dividends (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #191 A | **OE Issuance of Shares (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #192 A | **OE Net Income (dollars/Year)** = [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) **Description:**The value of net income that has flowed into the stock of retained earnings over the reporting period. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOENetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #193 L | **OE Previous Reported Paid in Capital (dollars)** = ∫[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital)-[Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the level of BS Paid in Capital one reporting period previously **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #194 L | **OE Previous Reported Retained Earnings (dollars)** = ∫[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings)-[Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the level of BS Retained Earnings one reporting period previously **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #195 A | **OE Quarterly Dividends (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #196 A | **OE Quarterly Issuance of Shares (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #197 A | **OE Quarterly Net Income (dollars/quarter)** = [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) **Description:**The quarterly net income reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #198 L | **OE Reported Paid in Capital (dollars)** = ∫[Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital)-[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the most recently reported level of BS Paid in Capital **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #199 L | **OE Reported Retained Earnings (dollars)** = ∫[Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings)-[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the most recently reported level of BS Retained Earnings **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #200 C | **One Year (Year)** = 1 **Description:**This variable enables us to turn the difference between two balance sheet accounts into an equally sized cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow. * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOneYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #201 A | **Operating Cash Inflows (dollars/Year)** = [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales)+[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) **Description:**The cash flow coming into the firm from operating activities is primarily caused by sales to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #202 A | **Operating Cash Outflows (dollars/Year)** = [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases)+[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable)+[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers)+[Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense)+[Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense)+[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #203 F,A | **Payment of Accounts Payable (dollars/Year)** = [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) **Description:**Accounts payable are repaid over some average length of time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPaymentofAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #204 L | **Previous BS Accounts Payable for CF (dollars)** = ∫[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable)-[Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the level of BS Accounts Payable one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #205 L | **Previous BS Accounts Receivable for CF (dollars)** = ∫[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable)-[Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the level of BS Accounts Receivable one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #206 L | **Previous BS Accrued Wages for CF (dollars)** = ∫[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages)-[Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the level of BS Accrued Wages one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #207 L | **Previous BS Inventory for CF (dollars)** = ∫[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory)-[Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the level of BS Inventory one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #208 C | **Price per Inventory Unit (dollars/unit)** = 10 **Description:**This is one location where the accounting model interfaces with the model of the business. The price per inventory unit should be calculated somewhere in the model of a business. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPriceperInventoryUnit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #209 A | **Quarterly Amortization (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #210 A | **Quarterly Cost of Goods Sold (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #211 A | **Quarterly Depreciation (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #212 A | **Quarterly Earnings Before Taxes (dollars/quarter)** = [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit)-[Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #213 A | **Quarterly Earnings per Share (dollars/(quarter\*share))** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding),0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #214 A | **Quarterly Gross Profit (dollars/quarter)** = [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue)-[Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #215 A | **Quarterly Interest Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #216 A | **Quarterly Marketing Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #217 A | **Quarterly Net Income (dollars/quarter)** = [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes)-[Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) The quarterly net income reported on the owners' equity statement. * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #218 A | **Quarterly Operating Profit (dollars/quarter)** = [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit)-[Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #219 A | **Quarterly Research and Development Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #220 A | **Quarterly Revenue (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #221 A | **Quarterly Selling General and Administrative Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlySellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #222 A | **Quarterly Tax Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**The most recent value of the quarterly tax expense. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #223 A | **Quarterly Total Operating Expenses (dollars/quarter)** = [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense)+[Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense)+[Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense)+[Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation)+[Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #224 C | **Quarters per Year (quarters/Year)** = 4 **Description:**The number of quarters in a year is used to adjust values reported in those two units. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuartersperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #225 F,A | **Removal of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #226 F,A | **Removal of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #227 F,A | **Removal of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #228 F,A | **Removal of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #229 F,A | **Removal of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #230 F,A | **Removal of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #231 A | **Reported Amortization (dollars/Year)** = [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #232 A | **Reported BS Accounts Payable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable),0) **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #233 L | **Reported BS Accounts Payable for CF (dollars)** = ∫[Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable)-[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the most recently reported level of BS Accounts Payable **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #234 A | **Reported BS Accounts Receivable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable),0) **Description:**The stock of customer accounts receivable. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #235 L | **Reported BS Accounts Receivable for CF (dollars)** = ∫[Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable)-[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the most recently reported level of BS Accounts Receivable **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #236 A | **Reported BS Accrued Wages (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages),0) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #237 L | **Reported BS Accrued Wages for CF (dollars)** = ∫[Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages)-[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the most recently reported level of BS Accrued Wages **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #238 A | **Reported BS Accumulated Amortization (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization),0) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #239 A | **Reported BS Accumulated Depreciation (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation),0) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #240 A | **Reported BS Additional Paid In Capital (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital),0) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #241 A | **Reported BS Cash (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) , 0) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #242 A | **Reported BS Inventory (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory),0) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #243 L | **Reported BS Inventory for CF (dollars)** = ∫[Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory)-[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the most recently reported level of BS Inventory **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #244 A | **Reported BS Long Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt),0) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #245 A | **Reported BS Net Intangible Assets (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets),0) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #246 A | **Reported BS Net Plant Property and Equipment (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment),0) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #247 A | **Reported BS Retained Earnings (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings),0) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #248 A | **Reported BS Short Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt),0) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #249 A | **Reported BS Total Assets (dollars)** = [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets)+[Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #250 A | **Reported BS Total Current Assets (dollars)** = [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash)+[Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable)+[Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #251 A | **Reported BS Total Current Liabilities (dollars)** = [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages)+[Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)+[Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #252 A | **Reported BS Total Equity (dollars)** = [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital)+[Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #253 A | **Reported BS Total Liabilities (dollars)** = [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities)+[Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #254 A | **Reported BS Total Liabilities and Equity (dollars)** = [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities)+[Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #255 A | **Reported BS Total Long Term Assets (dollars)** = [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment)+[Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #256 A | **Reported BS Total Long Term Liabilities (dollars)** = [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #257 A | **Reported Cost of Goods Sold (dollars/Year)** = [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #258 A | **Reported Depreciation (dollars/Year)** = [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #259 A | **Reported Dividends (dollars/Year)** = [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #260 A | **Reported Earnings Before Taxes (dollars/Year)** = [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit)-[Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) **Description:**The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income * [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #261 A | **Reported Financing Cash Flow (dollars/Year)** = [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #262 A | **Reported Gap Between Assets and Liabilities and Equity (dollars)** = [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets)-[Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #263 A | **Reported Gross Profit (dollars/Year)** = [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)-[Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) **Description:**The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #264 A | **Reported Interest Expense (dollars/Year)** = [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #265 A | **Reported Investing Cash Flow (dollars/Year)** = [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #266 A | **Reported Issuance of Shares (dollars/Year)** = [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #267 A | **Reported Marketing Expense (dollars/Year)** = [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #268 A | **Reported Net Income (dollars/Year)** = [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The instantaneous value of net income **Present In 3 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #269 A | **Reported Operating Profit (dollars/Year)** = [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit)-([Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)+[Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)+[Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)+[Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)+[Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)) **Description:**The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #270 A | **Reported Research and Development Expense (dollars/Year)** = [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #271 A | **Reported Revenue (dollars/Year)** = [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #272 A | **Reported Selling General and Administrative Expense (dollars/Year)** = [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #273 A | **Reported Tax Expense (dollars/Year)** = MAX([Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)\*[Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate),0) **Description:**A simple formulation for instantaneous taxes due. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #274 A | **Reporting Period (Year)** = IF THEN ELSE([Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch)=1, 1, 0.25) **Description:**The frequency of the reporting period could be annual or quarterly. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) This variable checks to see whether the current time step is the correct time to report results. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportingPeriod) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #275 C | **Research and Development Expense (dollars/Year)** = 150 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of research and development should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #276 F,A | **Sales on Credit (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*(1-[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash)) **Description:**Customers are typically billed after their inventory is delivered and revenue is recorded. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSalesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| .Control | #277 A | **SAVEPER (Year )** = [TIME STEP](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "TIMESTEP) **Description:**The frequency with which output is stored. **Present In 0 Views:**  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSAVEPER) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #278 C | **Selling General and Administrative Salary Costs (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of selling general and administrative employee salaries should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSellingGeneralandAdministrativeSalaryCosts) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #279 F,A | **Share Issuance (shares/Year)** = [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The accumulation of shares outstanding occurs as shares are issued to the public. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #280 C | **Share Price (dollars/share)** = 20 **Description:**This is one location where the accounting model interfaces with the model of the business. The share price of the firm's equity should be determined by the model. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharePrice) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #281 C | **Shares Issued (shares/Year)** = 0 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue shares must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares. * [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) The accumulation of shares outstanding occurs as shares are issued to the public.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #282 L | **Shares Outstanding (shares)** = ∫[Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) *dt* + [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #284 C | **Supplier Credit Terms in Days (days)** = 45 **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSupplierCreditTermsinDays) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #285 C | **Tangible Asset Average Depreciation Time (Year)** = 15 **Description:**This is the length of time over which tangible assets are fully depreciated on average. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTangibleAssetAverageDepreciationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #286 C | **Target for Months of Operating Cash Outflows on Hand (Months)** = 3 **Description:**A simple heuristic for the desired cash balance is to carry a certain number of months of cash expenses on hand. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTargetforMonthsofOperatingCashOutflowsonHand) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #287 C | **Tax Rate (Dmnl)** = 0.2 **Description:**A fractional tax rate as a percentage of the earnings before taxes. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTaxRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| .Control | #289 C | **TIME STEP (Year )** = 0.03125 **Description:**The time step for the simulation. **Present In 5 Views:**   * [Equity](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "-VIEW-Equity) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [SAVEPER](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SAVEPER) The frequency with which output is stored.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTIMESTEP) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #290 A | **Total Cash Flow (dollars/Year)** = [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow)+[Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow)+[Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**This variable is the total cash flow using the direct method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #291 C | **Total Dividend Payment (dollars)** = 50 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue dividends must be determined through some decision rule. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalDividendPayment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #292 A | **Total Financing Cash Flow (dollars/Year)** = [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows)-[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The financing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #293 A | **Total Investing Cash Flow (dollars/Year)** = [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)-[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) **Description:**The investing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #294 A | **Total Operating Cash Flow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)-[Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) **Description:**The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities. **Present In 1 View:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #295 C | **Units in Inventory (units)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of units in inventory should be calculated somewhere in the model of a business. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsUnitsinInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #296 F,A | **Value of Wages Earned By Workers (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**All of the wages consumed by the company will flow into the stock of accrued wages until they are paid. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsValueofWagesEarnedByWorkers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #297 F,A | **Wages Paid to Workers (dollars/Year)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**Wages are paid after a short delay. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWagesPaidtoWorkers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #298 C | **Weeks Between Wage Payments (weeks)** = 2 **Description:**The frequency of the payment of wages in the company **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksBetweenWagePayments) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #299 C | **Weeks per Year (weeks/Year)** = 52 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| --- |
| **(View) Balance Sheet (82 Variables)** |
| __VIEW__Balance_Sheet |

|  |  |  |  |
| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Balance Sheet (82 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #19 F,A | **Amortization (dollars/Year)** = [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets)/[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) **Description:**Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #27 F,A | **Borrowing (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) **Description:**New long term debt flows into the stock whenever the company needs to borrow. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBorrowing) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #28 L | **BS Accounts Payable (dollars)** = ∫[Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit)-[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**The total amount that the company will need to pay to suppliers for previous materials purchases. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #29 L | **BS Accounts Receivable (dollars)** = ∫[Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)-[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**The stock of customer accounts receivable. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #30 L | **BS Accrued Wages (dollars)** = ∫[Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers)-[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #31 L | **BS Accumulated Amortization (dollars)** = ∫[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization)-[Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) *dt* + [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #32 L | **BS Accumulated Depreciation (dollars)** = ∫[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation)-[Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) *dt* + [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #33 L | **BS Additional Paid In Capital (dollars)** = ∫[Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #34 L | **BS Cash (dollars)** = ∫[Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow)-[Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) *dt* + [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #35 L | **BS Inventory (dollars)** = ∫[Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation)-[Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #36 L | **BS Long Term Debt (dollars)** = ∫([Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing)+[Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt))-[Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) *dt* + [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet. * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSLongTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #37 L | **BS Net Intangible Assets (dollars)** = ∫[Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases)-[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) *dt* + [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #38 L | **BS Net Plant Property and Equipment (dollars)** = ∫[Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure)-[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) *dt* + [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #39 L | **BS Retained Earnings (dollars)** = ∫[Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome)-[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #40 L | **BS Short Term Debt (dollars)** = ∫([Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt))-[Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) *dt* + [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSShortTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #41 A | **BS Total Assets (dollars)** = [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets)+[BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #42 A | **BS Total Current Assets (dollars)** = [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash)+[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)+[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #43 A | **BS Total Current Liabilities (dollars)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)+[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)+[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #44 A | **BS Total Equity (dollars)** = [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)+[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #45 A | **BS Total Liabilities (dollars)** = [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities)+[BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #46 A | **BS Total Liabilities and Equity (dollars)** = [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities)+[BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #47 A | **BS Total Long Term Assets (dollars)** = [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment)+[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #48 A | **BS Total Long Term Liabilities (dollars)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #49 F,A | **Capital Expenditure (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) The cost of PPE increases with every dollar spent on capital expenditure.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalExpenditure) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #50 F,A | **Capital Inflow from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalInflowfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #55 F,A | **Cash Inflow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)+[Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)+[Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) **Description:**The inflows of cash into the firm come from three sources, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashInflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #57 F,A | **Cash Outflow (dollars/Year)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)+[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows)+[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The firm uses cash for three types of activities, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashOutflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #68 F,A | **Collections from Customers (dollars/Year)** = [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**Customers pay for their orders with a delay indicated by the average collection time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCollectionsfromCustomers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #74 F,A | **Debt Becoming Current (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)/MAX([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent),[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)) **Description:**Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtBecomingCurrent) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #77 F,A | **Depreciation (dollars/Year)** = [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment)/[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) **Description:**Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) Depreciation on tangible long term assets occurs on a straight line basis.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #79 F,A | **Discontinuation of Amortization Accumulation (dollars/Year)** = [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) **Description:**When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortizationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #81 F,A | **Discontinuation of Depreciation Accumulation (dollars/Year)** = [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) **Description:**When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. * [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #104 A | **Gap Between Assets and Liabilities and Equity (dollars)** = [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets)-[BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #109 F,A | **Increase in Retained Earnings from Net Income (dollars/Year)** = [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) **Description:**Retained earnings is increased once net income has been reported. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinRetainedEarningsfromNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #126 LI,A | **Initial BS Accumulated Amortization (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #127 LI,A | **Initial BS Accumulated Depreciation (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #129 LI,A | **Initial BS Cash (dollars)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)\*[Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand)/[Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) **Description:**The stock of cash is initialized so that it is at whatever target the firm establishes. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #131 LI,A | **Initial BS Long Term Debt (dollars)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))/(1-[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of long term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #132 LI,A | **Initial BS Net Intangible Assets (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #133 LI,A | **Initial BS Net Plant Property and Equipment (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #134 LI,A | **Initial BS Retained Earnings (dollars)** = [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash)+[Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable)+[Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets)-[Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable)-[Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages)-[Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt)-[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)-[Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #135 LI,A | **Initial BS Short Term Debt (dollars)** = [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)/((1-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate))\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of short term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #142 F,A | **Intangible Asset Purchases (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) The cost of intangible assets increases with every dollar spent on intangible asset purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #143 F,A | **Interest on Long Term Debt (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonLongTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #144 F,A | **Interest on Short Term Debt (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonShortTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #145 F,A | **Inventory Consumption (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The value of inventory on the balance sheet decreases with the cost of goods sold. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryConsumption) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #146 F,A | **Inventory Creation (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) **Description:**Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryCreation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #172 F,A | **Material Purchases on Credit (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Only the portion of material purchases done for credit will flow into the stock of accounts payable. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMaterialPurchasesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #203 F,A | **Payment of Accounts Payable (dollars/Year)** = [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) **Description:**Accounts payable are repaid over some average length of time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPaymentofAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #232 A | **Reported BS Accounts Payable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable),0) **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #234 A | **Reported BS Accounts Receivable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable),0) **Description:**The stock of customer accounts receivable. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #236 A | **Reported BS Accrued Wages (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages),0) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #238 A | **Reported BS Accumulated Amortization (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization),0) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #239 A | **Reported BS Accumulated Depreciation (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation),0) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #240 A | **Reported BS Additional Paid In Capital (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital),0) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #241 A | **Reported BS Cash (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) , 0) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #242 A | **Reported BS Inventory (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory),0) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #244 A | **Reported BS Long Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt),0) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #245 A | **Reported BS Net Intangible Assets (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets),0) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #246 A | **Reported BS Net Plant Property and Equipment (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment),0) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #247 A | **Reported BS Retained Earnings (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings),0) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #248 A | **Reported BS Short Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt),0) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #249 A | **Reported BS Total Assets (dollars)** = [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets)+[Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #250 A | **Reported BS Total Current Assets (dollars)** = [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash)+[Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable)+[Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #251 A | **Reported BS Total Current Liabilities (dollars)** = [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages)+[Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)+[Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #252 A | **Reported BS Total Equity (dollars)** = [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital)+[Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #253 A | **Reported BS Total Liabilities (dollars)** = [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities)+[Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #254 A | **Reported BS Total Liabilities and Equity (dollars)** = [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities)+[Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #255 A | **Reported BS Total Long Term Assets (dollars)** = [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment)+[Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #256 A | **Reported BS Total Long Term Liabilities (dollars)** = [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #262 A | **Reported Gap Between Assets and Liabilities and Equity (dollars)** = [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets)-[Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #276 F,A | **Sales on Credit (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*(1-[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash)) **Description:**Customers are typically billed after their inventory is delivered and revenue is recorded. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSalesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #296 F,A | **Value of Wages Earned By Workers (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**All of the wages consumed by the company will flow into the stock of accrued wages until they are paid. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsValueofWagesEarnedByWorkers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #297 F,A | **Wages Paid to Workers (dollars/Year)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**Wages are paid after a short delay. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWagesPaidtoWorkers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |

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| **(View) Current Assets (32 Variables)** |
| __VIEW__Current_Assets |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Current Assets (32 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #25 A | **Average Receivable Collection Time (Years)** = [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The length of time in years that customers are given to pay for their orders. **Present In 1 View:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageReceivableCollectionTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #29 L | **BS Accounts Receivable (dollars)** = ∫[Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)-[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**The stock of customer accounts receivable. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #34 L | **BS Cash (dollars)** = ∫[Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow)-[Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) *dt* + [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #35 L | **BS Inventory (dollars)** = ∫[Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation)-[Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #55 F,A | **Cash Inflow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)+[Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)+[Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) **Description:**The inflows of cash into the firm come from three sources, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashInflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #57 F,A | **Cash Outflow (dollars/Year)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)+[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows)+[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The firm uses cash for three types of activities, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashOutflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #58 A | **Cash Sales (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) **Description:**This is the fraction of revenue that is collected in cash rather than billed to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashSales) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #68 F,A | **Collections from Customers (dollars/Year)** = [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**Customers pay for their orders with a delay indicated by the average collection time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCollectionsfromCustomers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #69 A | **Cost of Goods Sold (dollars/Year)** = [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped)\*[Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) **Description:**The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) The value of inventory on the balance sheet decreases with the cost of goods sold. * [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) The cost of goods sold are reported when the goods are transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #70 C | **Cost of Labor Used to Create Inventory (dollars/Year)** = 700 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of labor used to create inventory should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofLaborUsedtoCreateInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #71 C | **Cost of Material Purchases (dollars/Year)** = 100 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of material purchases should be calculated somewhere in the model of a business. **Present In 4 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #72 C | **Days of Credit Terms Offered to Customers (days)** = 90 **Description:**The number of days that customers are given to pay for their orders. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysofCreditTermsOfferedtoCustomers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #73 C | **Days per Year (days/Year)** = 365 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders. * [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #99 A | **Financing Cash Inflows (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)+[Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) **Description:**The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #100 A | **Financing Cash Outflows (dollars/Year)** = [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment)+[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #102 C | **Fraction of Sales Collected in Cash (Dmnl )** = 0.2 **Description:**This constant separated revenue into the fraction that is collected in cash and the fraction that is billed through accounts receivable. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofSalesCollectedinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #129 LI,A | **Initial BS Cash (dollars)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)\*[Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand)/[Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) **Description:**The stock of cash is initialized so that it is at whatever target the firm establishes. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #145 F,A | **Inventory Consumption (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The value of inventory on the balance sheet decreases with the cost of goods sold. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryConsumption) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #146 F,A | **Inventory Creation (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) **Description:**Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryCreation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #147 C | **Inventory Units Shipped (units/Year)** = 5000 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of inventory units shipped should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryUnitsShipped) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #148 C | **Investing Cash Inflows (dollars/Year)** = 0 **Description:**The cash flow coming into the firm from investing activities is caused by sales of PPE or intangible assets as well as investments in financial instruments. None of those flows are instituted in this model. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #149 A | **Investing Cash Outflows (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)+[Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #173 C | **Months per Year (Months/Year)** = 12 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMonthsperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #188 F,A | **New Reported Revenue (dollars/Year)** = [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit)\*[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**Revenue is reported when the good is transferred to the customer. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #201 A | **Operating Cash Inflows (dollars/Year)** = [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales)+[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) **Description:**The cash flow coming into the firm from operating activities is primarily caused by sales to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #202 A | **Operating Cash Outflows (dollars/Year)** = [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases)+[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable)+[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers)+[Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense)+[Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense)+[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #276 F,A | **Sales on Credit (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*(1-[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash)) **Description:**Customers are typically billed after their inventory is delivered and revenue is recorded. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSalesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #286 C | **Target for Months of Operating Cash Outflows on Hand (Months)** = 3 **Description:**A simple heuristic for the desired cash balance is to carry a certain number of months of cash expenses on hand. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTargetforMonthsofOperatingCashOutflowsonHand) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #295 C | **Units in Inventory (units)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of units in inventory should be calculated somewhere in the model of a business. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsUnitsinInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| **(View) Direct Cash Flow Calculations (27 Variables)** |
| __VIEW__Direct_Cash_Flow_Calculations |

|  |  |  |  |
| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Direct Cash Flow Calculations (27 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #20 C | **Amount Spent on Intangible Assets (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in intangibles must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #21 C | **Amount Spent on Long Term Assets (dollars/Year)** = 1000 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in long term assets must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #51 A | **Cash Collected from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The flow of cash collected from sales of the firm's shares. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashCollectedfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #56 A | **Cash Material Purchases (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) **Description:**The amount of cash spent to purchase materials. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #58 A | **Cash Sales (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) **Description:**This is the fraction of revenue that is collected in cash rather than billed to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashSales) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #68 F,A | **Collections from Customers (dollars/Year)** = [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**Customers pay for their orders with a delay indicated by the average collection time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCollectionsfromCustomers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #71 C | **Cost of Material Purchases (dollars/Year)** = 100 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of material purchases should be calculated somewhere in the model of a business. **Present In 4 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. * [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #99 A | **Financing Cash Inflows (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)+[Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) **Description:**The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #100 A | **Financing Cash Outflows (dollars/Year)** = [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment)+[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #148 C | **Investing Cash Inflows (dollars/Year)** = 0 **Description:**The cash flow coming into the firm from investing activities is caused by sales of PPE or intangible assets as well as investments in financial instruments. None of those flows are instituted in this model. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #149 A | **Investing Cash Outflows (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)+[Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #171 C | **Marketing Expense (dollars/Year)** = 50 **Description:**The flow of value consumed in marketing the firms goods and services. The accounting model does not separate the cash flows from value flows for marketing, so if this is important for your purpose you will want to add a marketing accrual stock to short term assets or liabilities. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) The marketing expense is reported when it has been consumed. This is typically after the promotions have run. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #177 C | **New Debt Issued (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue debt must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) New long term debt flows into the stock whenever the company needs to borrow. * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewDebtIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #201 A | **Operating Cash Inflows (dollars/Year)** = [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales)+[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) **Description:**The cash flow coming into the firm from operating activities is primarily caused by sales to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #202 A | **Operating Cash Outflows (dollars/Year)** = [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases)+[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable)+[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers)+[Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense)+[Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense)+[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #203 F,A | **Payment of Accounts Payable (dollars/Year)** = [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) **Description:**Accounts payable are repaid over some average length of time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPaymentofAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #273 A | **Reported Tax Expense (dollars/Year)** = MAX([Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)\*[Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate),0) **Description:**A simple formulation for instantaneous taxes due. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #275 C | **Research and Development Expense (dollars/Year)** = 150 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of research and development should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #280 C | **Share Price (dollars/share)** = 20 **Description:**This is one location where the accounting model interfaces with the model of the business. The share price of the firm's equity should be determined by the model. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharePrice) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #281 C | **Shares Issued (shares/Year)** = 0 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue shares must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares. * [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) The accumulation of shares outstanding occurs as shares are issued to the public.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #290 A | **Total Cash Flow (dollars/Year)** = [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow)+[Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow)+[Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**This variable is the total cash flow using the direct method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #292 A | **Total Financing Cash Flow (dollars/Year)** = [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows)-[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The financing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #293 A | **Total Investing Cash Flow (dollars/Year)** = [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)-[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) **Description:**The investing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #294 A | **Total Operating Cash Flow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)-[Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) **Description:**The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities. **Present In 1 View:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #297 F,A | **Wages Paid to Workers (dollars/Year)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**Wages are paid after a short delay. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWagesPaidtoWorkers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |

|  |
| --- |
| **(View) Equity (29 Variables)** |
| __VIEW__Equity |

|  |  |  |  |
| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Equity (29 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #33 L | **BS Additional Paid In Capital (dollars)** = ∫[Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #39 L | **BS Retained Earnings (dollars)** = ∫[Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome)-[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #50 F,A | **Capital Inflow from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalInflowfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #82 C | **Dividend Payment Delay (Years)** = 0.083 **Description:**The length of time in fractions of a year that indicates when dividends will be paid. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentDelay) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #83 C | **Dividend Payment Frequency (Years)** = 1 **Description:**The length of time between dividend payments. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentFrequency) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #84 A | **Dividend per Share (dollars/share)** = [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) **Description:**The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. * [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #109 F,A | **Increase in Retained Earnings from Net Income (dollars/Year)** = [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) **Description:**Retained earnings is increased once net income has been reported. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinRetainedEarningsfromNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #126 LI,A | **Initial BS Accumulated Amortization (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #127 LI,A | **Initial BS Accumulated Depreciation (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #129 LI,A | **Initial BS Cash (dollars)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)\*[Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand)/[Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) **Description:**The stock of cash is initialized so that it is at whatever target the firm establishes. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #131 LI,A | **Initial BS Long Term Debt (dollars)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))/(1-[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of long term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #132 LI,A | **Initial BS Net Intangible Assets (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #133 LI,A | **Initial BS Net Plant Property and Equipment (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #134 LI,A | **Initial BS Retained Earnings (dollars)** = [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash)+[Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable)+[Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets)-[Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable)-[Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages)-[Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt)-[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)-[Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #135 LI,A | **Initial BS Short Term Debt (dollars)** = [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)/((1-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate))\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of short term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #139 LI,C | **Initial Shares Outstanding (shares)** = 10000 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial number of shares outstanding should be brought into the model. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #176 A | **Net Income Flow (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) Retained earnings is increased once net income has been reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #268 A | **Reported Net Income (dollars/Year)** = [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The instantaneous value of net income **Present In 3 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #279 F,A | **Share Issuance (shares/Year)** = [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The accumulation of shares outstanding occurs as shares are issued to the public. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #280 C | **Share Price (dollars/share)** = 20 **Description:**This is one location where the accounting model interfaces with the model of the business. The share price of the firm's equity should be determined by the model. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharePrice) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #281 C | **Shares Issued (shares/Year)** = 0 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue shares must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares. * [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) The accumulation of shares outstanding occurs as shares are issued to the public.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #282 L | **Shares Outstanding (shares)** = ∫[Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) *dt* + [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #291 C | **Total Dividend Payment (dollars)** = 50 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue dividends must be determined through some decision rule. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalDividendPayment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| **(View) Income Statement (43 Variables)** |
| __VIEW__Income_Statement |

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| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Income Statement (43 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #150 A | **IS Amortization (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #151 A | **IS Cost of Goods Sold (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #152 A | **IS Depreciation (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #153 A | **IS Earnings Before Taxes (dollars/Year)** = [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit)-[IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #154 A | **IS Earnings per Share (dollars/Year/share)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding), 0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #155 A | **IS Gross Profit (dollars/Year)** = [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue)-[IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #156 A | **IS Interest Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #157 A | **IS Marketing Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #158 A | **IS Net Income (dollars/Year)** = [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes)-[IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) The value of net income that has flowed into the stock of retained earnings over the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #159 A | **IS Operating Profit (dollars/Year)** = [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit)-[IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #160 A | **IS Research and Development Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #161 A | **IS Revenue (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #162 A | **IS Selling General and Administrative Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #163 A | **IS Tax Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #164 A | **IS Total Operating Expenses (dollars/Year)** = [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense)+[IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense)+[IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #209 A | **Quarterly Amortization (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #210 A | **Quarterly Cost of Goods Sold (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #211 A | **Quarterly Depreciation (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #212 A | **Quarterly Earnings Before Taxes (dollars/quarter)** = [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit)-[Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #213 A | **Quarterly Earnings per Share (dollars/(quarter\*share))** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding),0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #214 A | **Quarterly Gross Profit (dollars/quarter)** = [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue)-[Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #215 A | **Quarterly Interest Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #216 A | **Quarterly Marketing Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #217 A | **Quarterly Net Income (dollars/quarter)** = [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes)-[Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) The quarterly net income reported on the owners' equity statement. * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #218 A | **Quarterly Operating Profit (dollars/quarter)** = [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit)-[Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #219 A | **Quarterly Research and Development Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #220 A | **Quarterly Revenue (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #221 A | **Quarterly Selling General and Administrative Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlySellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #222 A | **Quarterly Tax Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**The most recent value of the quarterly tax expense. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #223 A | **Quarterly Total Operating Expenses (dollars/quarter)** = [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense)+[Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense)+[Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense)+[Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation)+[Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #224 C | **Quarters per Year (quarters/Year)** = 4 **Description:**The number of quarters in a year is used to adjust values reported in those two units. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuartersperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #231 A | **Reported Amortization (dollars/Year)** = [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #257 A | **Reported Cost of Goods Sold (dollars/Year)** = [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #258 A | **Reported Depreciation (dollars/Year)** = [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #264 A | **Reported Interest Expense (dollars/Year)** = [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #267 A | **Reported Marketing Expense (dollars/Year)** = [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #268 A | **Reported Net Income (dollars/Year)** = [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The instantaneous value of net income **Present In 3 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #270 A | **Reported Research and Development Expense (dollars/Year)** = [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #271 A | **Reported Revenue (dollars/Year)** = [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #272 A | **Reported Selling General and Administrative Expense (dollars/Year)** = [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #273 A | **Reported Tax Expense (dollars/Year)** = MAX([Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)\*[Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate),0) **Description:**A simple formulation for instantaneous taxes due. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #282 L | **Shares Outstanding (shares)** = ∫[Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) *dt* + [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| **(View) Income and Expenses (82 Variables)** |
| __VIEW__Income_and_Expenses |

|  |  |  |  |
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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Income and Expenses (82 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #1 L | **Accumulated Reported Amortization (dollars)** = ∫[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) *dt* + [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) **Description:**This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #2 L | **Accumulated Reported Cost of Goods Sold (dollars)** = ∫[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) *dt* + [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) **Description:**This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #3 L | **Accumulated Reported Depreciation (dollars)** = ∫[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) *dt* + [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) **Description:**This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #6 L | **Accumulated Reported Interest Expense (dollars)** = ∫[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) *dt* + [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) **Description:**This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #9 L | **Accumulated Reported Marketing Expense (dollars)** = ∫[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) *dt* + [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) **Description:**This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #10 L | **Accumulated Reported Research and Development Expense (dollars)** = ∫[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) *dt* + [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) **Description:**This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #11 L | **Accumulated Reported Revenue (dollars)** = ∫[New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) *dt* + [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) **Description:**This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #12 L | **Accumulated Reported Selling General and Administrative Expense (dollars)** = ∫[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) *dt* + [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) **Description:**This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #19 F,A | **Amortization (dollars/Year)** = [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets)/[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) **Description:**Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #22 C | **Annual Reporting Switch (Dmnl )** = 1 **Description:**This switch determines whether the model uses an annual or quarterly reporting period. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) The frequency of the reporting period could be annual or quarterly.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAnnualReportingSwitch) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #69 A | **Cost of Goods Sold (dollars/Year)** = [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped)\*[Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) **Description:**The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) The value of inventory on the balance sheet decreases with the cost of goods sold. * [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) The cost of goods sold are reported when the goods are transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #77 F,A | **Depreciation (dollars/Year)** = [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment)/[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) **Description:**Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) Depreciation on tangible long term assets occurs on a straight line basis.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #86 F,A | **Drained Reported Amortization (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #87 F,A | **Drained Reported Cost of Goods Sold (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #88 F,A | **Drained Reported Depreciation (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #91 F,A | **Drained Reported Interest Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #94 F,A | **Drained Reported Marketing Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0) **Description:**Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #95 F,A | **Drained Reported Research and Development Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #96 F,A | **Drained Reported Revenue (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #97 F,A | **Drained Reported Selling General and Administrative Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #105 L | **Historical Cost of Intangible Assets (dollars)** = ∫[Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets)-[Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) *dt* + [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) **Description:**This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #110 LI,C | **Initial Accumulated Reported Amortization (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #111 LI,C | **Initial Accumulated Reported Cost of Goods Sold (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #112 LI,C | **Initial Accumulated Reported Depreciation (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #115 LI,C | **Initial Accumulated Reported Interest Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #118 LI,C | **Initial Accumulated Reported Marketing Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #119 LI,C | **Initial Accumulated Reported Research and Development Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #120 LI,C | **Initial Accumulated Reported Revenue (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #121 LI,C | **Initial Accumulated Reported Selling General and Administrative Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #141 C | **Intangible Asset Average Amortization Time (Year)** = 10 **Description:**This is the length of time over which intangible assets are fully amortized on average. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetAverageAmortizationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #143 F,A | **Interest on Long Term Debt (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonLongTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #144 F,A | **Interest on Short Term Debt (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonShortTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #147 C | **Inventory Units Shipped (units/Year)** = 5000 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of inventory units shipped should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryUnitsShipped) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #150 A | **IS Amortization (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #151 A | **IS Cost of Goods Sold (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #152 A | **IS Depreciation (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #156 A | **IS Interest Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #157 A | **IS Marketing Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #160 A | **IS Research and Development Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #161 A | **IS Revenue (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #162 A | **IS Selling General and Administrative Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #163 A | **IS Tax Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #171 C | **Marketing Expense (dollars/Year)** = 50 **Description:**The flow of value consumed in marketing the firms goods and services. The accounting model does not separate the cash flows from value flows for marketing, so if this is important for your purpose you will want to add a marketing accrual stock to short term assets or liabilities. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) The marketing expense is reported when it has been consumed. This is typically after the promotions have run. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #176 A | **Net Income Flow (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) Retained earnings is increased once net income has been reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #178 F,A | **New Reported Amortization (dollars/Year)** = [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) **Description:**Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #179 F,A | **New Reported Cost of Goods Sold (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The cost of goods sold are reported when the goods are transferred to the customer. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #180 F,A | **New Reported Depreciation (dollars/Year)** = [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) **Description:**Depreciation on tangible long term assets occurs on a straight line basis. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #183 F,A | **New Reported Interest Expense (dollars/Year)** = [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) **Description:**Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #186 F,A | **New Reported Marketing Expense (dollars/Year)** = [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) **Description:**The marketing expense is reported when it has been consumed. This is typically after the promotions have run. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #187 F,A | **New Reported Research and Development Expense (dollars/Year)** = [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) **Description:**The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #188 F,A | **New Reported Revenue (dollars/Year)** = [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit)\*[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**Revenue is reported when the good is transferred to the customer. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #189 F,A | **New Reported Selling General and Administrative Expense (dollars/Year)** = [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #208 C | **Price per Inventory Unit (dollars/unit)** = 10 **Description:**This is one location where the accounting model interfaces with the model of the business. The price per inventory unit should be calculated somewhere in the model of a business. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPriceperInventoryUnit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #209 A | **Quarterly Amortization (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #210 A | **Quarterly Cost of Goods Sold (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #211 A | **Quarterly Depreciation (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #215 A | **Quarterly Interest Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #216 A | **Quarterly Marketing Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #219 A | **Quarterly Research and Development Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #220 A | **Quarterly Revenue (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #221 A | **Quarterly Selling General and Administrative Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlySellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #222 A | **Quarterly Tax Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**The most recent value of the quarterly tax expense. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #224 C | **Quarters per Year (quarters/Year)** = 4 **Description:**The number of quarters in a year is used to adjust values reported in those two units. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuartersperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #231 A | **Reported Amortization (dollars/Year)** = [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #257 A | **Reported Cost of Goods Sold (dollars/Year)** = [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #258 A | **Reported Depreciation (dollars/Year)** = [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #260 A | **Reported Earnings Before Taxes (dollars/Year)** = [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit)-[Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) **Description:**The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income * [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #263 A | **Reported Gross Profit (dollars/Year)** = [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)-[Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) **Description:**The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #264 A | **Reported Interest Expense (dollars/Year)** = [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #267 A | **Reported Marketing Expense (dollars/Year)** = [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #268 A | **Reported Net Income (dollars/Year)** = [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The instantaneous value of net income **Present In 3 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #269 A | **Reported Operating Profit (dollars/Year)** = [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit)-([Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)+[Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)+[Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)+[Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)+[Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)) **Description:**The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #270 A | **Reported Research and Development Expense (dollars/Year)** = [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #271 A | **Reported Revenue (dollars/Year)** = [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #272 A | **Reported Selling General and Administrative Expense (dollars/Year)** = [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #273 A | **Reported Tax Expense (dollars/Year)** = MAX([Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)\*[Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate),0) **Description:**A simple formulation for instantaneous taxes due. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #274 A | **Reporting Period (Year)** = IF THEN ELSE([Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch)=1, 1, 0.25) **Description:**The frequency of the reporting period could be annual or quarterly. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) This variable checks to see whether the current time step is the correct time to report results. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportingPeriod) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #275 C | **Research and Development Expense (dollars/Year)** = 150 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of research and development should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #278 C | **Selling General and Administrative Salary Costs (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of selling general and administrative employee salaries should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSellingGeneralandAdministrativeSalaryCosts) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #287 C | **Tax Rate (Dmnl)** = 0.2 **Description:**A fractional tax rate as a percentage of the earnings before taxes. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTaxRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| **(View) Indirect Cash Flow Statement (73 Variables)** |
| __VIEW__Indirect_Cash_Flow_Statement |

|  |  |  |  |
| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Indirect Cash Flow Statement (73 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #5 L | **Accumulated Reported Financing Cash Flow (dollars)** = ∫[New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow)-[Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) *dt* + [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) **Description:**This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #7 L | **Accumulated Reported Investing Cash Flow (dollars)** = ∫[New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow)-[Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) *dt* + [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) **Description:**This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #13 F,A | **Aging of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #14 F,A | **Aging of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #15 F,A | **Aging of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #16 F,A | **Aging of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #20 C | **Amount Spent on Intangible Assets (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in intangibles must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #21 C | **Amount Spent on Long Term Assets (dollars/Year)** = 1000 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in long term assets must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #28 L | **BS Accounts Payable (dollars)** = ∫[Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit)-[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**The total amount that the company will need to pay to suppliers for previous materials purchases. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #29 L | **BS Accounts Receivable (dollars)** = ∫[Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)-[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**The stock of customer accounts receivable. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #30 L | **BS Accrued Wages (dollars)** = ∫[Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers)-[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #35 L | **BS Inventory (dollars)** = ∫[Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation)-[Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #42 A | **BS Total Current Assets (dollars)** = [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash)+[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)+[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #51 A | **Cash Collected from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The flow of cash collected from sales of the firm's shares. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashCollectedfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #52 A | **Cash Flow from Changes to Balance Sheet Items (dollars/Year)** = [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets)+[Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) **Description:**The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoBalanceSheetItems) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #53 A | **Cash Flow from Changes to Current Assets (dollars/Year)** = -([Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable)+[Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #54 A | **Cash Flow from Changes to Current Liabilities (dollars/Year)** = ([Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable)+[Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #59 A | **CF Financing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) <> 0 , [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #60 A | **CF Investing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) <> 0 , [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #61 A | **CF Operating Cash Flow (dollars/Year)** = [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses)+[Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) **Description:**This is the reported cash flow from operations using the indirect method. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #62 A | **CF Total Cash Flow (dollars/Year)** = [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow)+[CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow)+[CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) **Description:**The sum of each of the three reported cash flow categories. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #63 A | **Change in BS Accounts Payable (dollars)** = [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)-[Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) **Description:**This is the change in total BS Accounts Payable over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #64 A | **Change in BS Accounts Receivable (dollars)** = [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)-[Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) **Description:**This is the change in total BS Accounts Receivable over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #65 A | **Change in BS Accrued Wages (dollars)** = [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)-[Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) **Description:**This is the change in total BS Accrued Wages over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #66 A | **Change in BS Inventory (dollars)** = [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)-[Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) **Description:**This is the change in total BS Inventory over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. * [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #90 F,A | **Drained Reported Financing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #92 F,A | **Drained Reported Investing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #99 A | **Financing Cash Inflows (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)+[Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) **Description:**The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #100 A | **Financing Cash Outflows (dollars/Year)** = [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment)+[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #114 LI,C | **Initial Accumulated Reported Financing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #116 LI,C | **Initial Accumulated Reported Investing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #148 C | **Investing Cash Inflows (dollars/Year)** = 0 **Description:**The cash flow coming into the firm from investing activities is caused by sales of PPE or intangible assets as well as investments in financial instruments. None of those flows are instituted in this model. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #149 A | **Investing Cash Outflows (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)+[Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #150 A | **IS Amortization (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #152 A | **IS Depreciation (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #158 A | **IS Net Income (dollars/Year)** = [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes)-[IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) The value of net income that has flowed into the stock of retained earnings over the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #165 F,A | **Latest Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #166 F,A | **Latest Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #167 F,A | **Latest Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #168 F,A | **Latest Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #175 A | **Net Income Adjusted for Non Cash Expenses (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) = [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP),[IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization),0) **Description:**Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeAdjustedforNonCashExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #177 C | **New Debt Issued (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue debt must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) New long term debt flows into the stock whenever the company needs to borrow. * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewDebtIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #182 F,A | **New Reported Financing Cash Flow (dollars/Year)** = [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #184 F,A | **New Reported Investing Cash Flow (dollars/Year)** = [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) **Description:**Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #200 C | **One Year (Year)** = 1 **Description:**This variable enables us to turn the difference between two balance sheet accounts into an equally sized cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow. * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOneYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #204 L | **Previous BS Accounts Payable for CF (dollars)** = ∫[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable)-[Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the level of BS Accounts Payable one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #205 L | **Previous BS Accounts Receivable for CF (dollars)** = ∫[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable)-[Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the level of BS Accounts Receivable one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #206 L | **Previous BS Accrued Wages for CF (dollars)** = ∫[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages)-[Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the level of BS Accrued Wages one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #207 L | **Previous BS Inventory for CF (dollars)** = ∫[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory)-[Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the level of BS Inventory one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #225 F,A | **Removal of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #226 F,A | **Removal of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #227 F,A | **Removal of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #228 F,A | **Removal of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #233 L | **Reported BS Accounts Payable for CF (dollars)** = ∫[Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable)-[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the most recently reported level of BS Accounts Payable **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #235 L | **Reported BS Accounts Receivable for CF (dollars)** = ∫[Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable)-[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the most recently reported level of BS Accounts Receivable **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #237 L | **Reported BS Accrued Wages for CF (dollars)** = ∫[Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages)-[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the most recently reported level of BS Accrued Wages **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #243 L | **Reported BS Inventory for CF (dollars)** = ∫[Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory)-[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the most recently reported level of BS Inventory **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #261 A | **Reported Financing Cash Flow (dollars/Year)** = [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #265 A | **Reported Investing Cash Flow (dollars/Year)** = [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #274 A | **Reporting Period (Year)** = IF THEN ELSE([Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch)=1, 1, 0.25) **Description:**The frequency of the reporting period could be annual or quarterly. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) This variable checks to see whether the current time step is the correct time to report results. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportingPeriod) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #280 C | **Share Price (dollars/share)** = 20 **Description:**This is one location where the accounting model interfaces with the model of the business. The share price of the firm's equity should be determined by the model. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharePrice) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #281 C | **Shares Issued (shares/Year)** = 0 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue shares must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares. * [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) The accumulation of shares outstanding occurs as shares are issued to the public.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #290 A | **Total Cash Flow (dollars/Year)** = [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow)+[Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow)+[Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**This variable is the total cash flow using the direct method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #292 A | **Total Financing Cash Flow (dollars/Year)** = [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows)-[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The financing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #293 A | **Total Investing Cash Flow (dollars/Year)** = [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)-[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) **Description:**The investing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. * [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| **(View) Inputs Needed (31 Variables)** |
| __VIEW__Inputs_Needed |

|  |  |  |  |
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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Inputs Needed (31 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #20 C | **Amount Spent on Intangible Assets (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in intangibles must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #21 C | **Amount Spent on Long Term Assets (dollars/Year)** = 1000 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in long term assets must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #22 C | **Annual Reporting Switch (Dmnl )** = 1 **Description:**This switch determines whether the model uses an annual or quarterly reporting period. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) The frequency of the reporting period could be annual or quarterly.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAnnualReportingSwitch) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #24 C | **Average Loan Term (Year)** = 10 **Description:**The average length of time it takes for the firm to fully repay its long term loans. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageLoanTerm) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #70 C | **Cost of Labor Used to Create Inventory (dollars/Year)** = 700 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of labor used to create inventory should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofLaborUsedtoCreateInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #71 C | **Cost of Material Purchases (dollars/Year)** = 100 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of material purchases should be calculated somewhere in the model of a business. **Present In 4 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #72 C | **Days of Credit Terms Offered to Customers (days)** = 90 **Description:**The number of days that customers are given to pay for their orders. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysofCreditTermsOfferedtoCustomers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #75 C | **Debt Interest Rate (Dmnl/Year)** = 0.07 **Description:**The average annual interest rate accrued on the debt held by the company. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtInterestRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #76 C | **Definition of Current (Year)** = 1 **Description:**The definition of a current asset of liability in accounting is the greater of one year or the operating cycle of the business. In most cases one year is used. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDefinitionofCurrent) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #82 C | **Dividend Payment Delay (Years)** = 0.083 **Description:**The length of time in fractions of a year that indicates when dividends will be paid. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentDelay) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #101 C | **Fraction of Material Purchases Paid in Cash (Dmnl )** = 0.1 **Description:**If some portion of materials are paid in cash at the time of purchase then this variable will enable that to be captured by the model. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofMaterialPurchasesPaidinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #102 C | **Fraction of Sales Collected in Cash (Dmnl )** = 0.2 **Description:**This constant separated revenue into the fraction that is collected in cash and the fraction that is billed through accounts receivable. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofSalesCollectedinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #139 LI,C | **Initial Shares Outstanding (shares)** = 10000 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial number of shares outstanding should be brought into the model. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #141 C | **Intangible Asset Average Amortization Time (Year)** = 10 **Description:**This is the length of time over which intangible assets are fully amortized on average. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetAverageAmortizationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #147 C | **Inventory Units Shipped (units/Year)** = 5000 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of inventory units shipped should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryUnitsShipped) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #171 C | **Marketing Expense (dollars/Year)** = 50 **Description:**The flow of value consumed in marketing the firms goods and services. The accounting model does not separate the cash flows from value flows for marketing, so if this is important for your purpose you will want to add a marketing accrual stock to short term assets or liabilities. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) The marketing expense is reported when it has been consumed. This is typically after the promotions have run. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #177 C | **New Debt Issued (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue debt must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) New long term debt flows into the stock whenever the company needs to borrow. * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewDebtIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #208 C | **Price per Inventory Unit (dollars/unit)** = 10 **Description:**This is one location where the accounting model interfaces with the model of the business. The price per inventory unit should be calculated somewhere in the model of a business. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPriceperInventoryUnit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #275 C | **Research and Development Expense (dollars/Year)** = 150 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of research and development should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #278 C | **Selling General and Administrative Salary Costs (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of selling general and administrative employee salaries should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSellingGeneralandAdministrativeSalaryCosts) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #280 C | **Share Price (dollars/share)** = 20 **Description:**This is one location where the accounting model interfaces with the model of the business. The share price of the firm's equity should be determined by the model. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharePrice) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #281 C | **Shares Issued (shares/Year)** = 0 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue shares must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. * [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares. * [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) The accumulation of shares outstanding occurs as shares are issued to the public.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #284 C | **Supplier Credit Terms in Days (days)** = 45 **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSupplierCreditTermsinDays) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #285 C | **Tangible Asset Average Depreciation Time (Year)** = 15 **Description:**This is the length of time over which tangible assets are fully depreciated on average. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTangibleAssetAverageDepreciationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #286 C | **Target for Months of Operating Cash Outflows on Hand (Months)** = 3 **Description:**A simple heuristic for the desired cash balance is to carry a certain number of months of cash expenses on hand. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTargetforMonthsofOperatingCashOutflowsonHand) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #287 C | **Tax Rate (Dmnl)** = 0.2 **Description:**A fractional tax rate as a percentage of the earnings before taxes. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTaxRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #291 C | **Total Dividend Payment (dollars)** = 50 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue dividends must be determined through some decision rule. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalDividendPayment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #295 C | **Units in Inventory (units)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of units in inventory should be calculated somewhere in the model of a business. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsUnitsinInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #298 C | **Weeks Between Wage Payments (weeks)** = 2 **Description:**The frequency of the payment of wages in the company **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksBetweenWagePayments) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #24 C | **Average Loan Term (Year)** = 10 **Description:**The average length of time it takes for the firm to fully repay its long term loans. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageLoanTerm) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #26 A | **Average Supplier Credit Terms (Years)** = [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The average length of time that suppliers allow the firm to repay their accounts over. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageSupplierCreditTerms) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #27 F,A | **Borrowing (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) **Description:**New long term debt flows into the stock whenever the company needs to borrow. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBorrowing) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #28 L | **BS Accounts Payable (dollars)** = ∫[Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit)-[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**The total amount that the company will need to pay to suppliers for previous materials purchases. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #30 L | **BS Accrued Wages (dollars)** = ∫[Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers)-[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #36 L | **BS Long Term Debt (dollars)** = ∫([Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing)+[Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt))-[Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) *dt* + [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet. * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSLongTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #40 L | **BS Short Term Debt (dollars)** = ∫([Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt))-[Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) *dt* + [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSShortTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #56 A | **Cash Material Purchases (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) **Description:**The amount of cash spent to purchase materials. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #70 C | **Cost of Labor Used to Create Inventory (dollars/Year)** = 700 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of labor used to create inventory should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofLaborUsedtoCreateInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #71 C | **Cost of Material Purchases (dollars/Year)** = 100 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of material purchases should be calculated somewhere in the model of a business. **Present In 4 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #73 C | **Days per Year (days/Year)** = 365 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders. * [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #74 F,A | **Debt Becoming Current (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)/MAX([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent),[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)) **Description:**Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtBecomingCurrent) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #75 C | **Debt Interest Rate (Dmnl/Year)** = 0.07 **Description:**The average annual interest rate accrued on the debt held by the company. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtInterestRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #76 C | **Definition of Current (Year)** = 1 **Description:**The definition of a current asset of liability in accounting is the greater of one year or the operating cycle of the business. In most cases one year is used. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDefinitionofCurrent) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #101 C | **Fraction of Material Purchases Paid in Cash (Dmnl )** = 0.1 **Description:**If some portion of materials are paid in cash at the time of purchase then this variable will enable that to be captured by the model. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofMaterialPurchasesPaidinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #103 A | **Frequency of Payment of Wages (Years)** = [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments)/[Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) **Description:**This variable translates the weeks between wage payments into a variable measured in years. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFrequencyofPaymentofWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #131 LI,A | **Initial BS Long Term Debt (dollars)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))/(1-[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of long term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #135 LI,A | **Initial BS Short Term Debt (dollars)** = [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)/((1-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate))\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of short term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #143 F,A | **Interest on Long Term Debt (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonLongTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #144 F,A | **Interest on Short Term Debt (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonShortTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #172 F,A | **Material Purchases on Credit (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Only the portion of material purchases done for credit will flow into the stock of accounts payable. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMaterialPurchasesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #177 C | **New Debt Issued (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue debt must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) New long term debt flows into the stock whenever the company needs to borrow. * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewDebtIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #203 F,A | **Payment of Accounts Payable (dollars/Year)** = [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) **Description:**Accounts payable are repaid over some average length of time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPaymentofAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #278 C | **Selling General and Administrative Salary Costs (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of selling general and administrative employee salaries should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSellingGeneralandAdministrativeSalaryCosts) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #284 C | **Supplier Credit Terms in Days (days)** = 45 **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSupplierCreditTermsinDays) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #296 F,A | **Value of Wages Earned By Workers (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**All of the wages consumed by the company will flow into the stock of accrued wages until they are paid. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsValueofWagesEarnedByWorkers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #297 F,A | **Wages Paid to Workers (dollars/Year)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**Wages are paid after a short delay. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWagesPaidtoWorkers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #298 C | **Weeks Between Wage Payments (weeks)** = 2 **Description:**The frequency of the payment of wages in the company **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksBetweenWagePayments) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #299 C | **Weeks per Year (weeks/Year)** = 52 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| **(View) Long Term Assets (28 Variables)** |
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|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #19 F,A | **Amortization (dollars/Year)** = [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets)/[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) **Description:**Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #20 C | **Amount Spent on Intangible Assets (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in intangibles must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #21 C | **Amount Spent on Long Term Assets (dollars/Year)** = 1000 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in long term assets must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #31 L | **BS Accumulated Amortization (dollars)** = ∫[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization)-[Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) *dt* + [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #32 L | **BS Accumulated Depreciation (dollars)** = ∫[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation)-[Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) *dt* + [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #37 L | **BS Net Intangible Assets (dollars)** = ∫[Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases)-[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) *dt* + [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #38 L | **BS Net Plant Property and Equipment (dollars)** = ∫[Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure)-[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) *dt* + [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #49 F,A | **Capital Expenditure (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) The cost of PPE increases with every dollar spent on capital expenditure.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalExpenditure) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #77 F,A | **Depreciation (dollars/Year)** = [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment)/[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) **Description:**Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) Depreciation on tangible long term assets occurs on a straight line basis.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #78 DE,F,A | **Discontinuation of Amortization (dollars/Year)** = DELAY FIXED([Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets), [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime), [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation)) **Description:**Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #79 F,A | **Discontinuation of Amortization Accumulation (dollars/Year)** = [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) **Description:**When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortizationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #80 DE,F,A | **Discontinuation of Depreciation (dollars/Year)** = DELAY FIXED( [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) , [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime), [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) ) **Description:**Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #81 F,A | **Discontinuation of Depreciation Accumulation (dollars/Year)** = [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) **Description:**When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #105 L | **Historical Cost of Intangible Assets (dollars)** = ∫[Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets)-[Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) *dt* + [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) **Description:**This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #106 L | **Historical Cost of Plant Property and Equipment (dollars)** = ∫[Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE)-[Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) *dt* + [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) **Description:**This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #107 F,A | **Increase in Historical Cost of Intangible Assets (dollars/Year)** = [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) **Description:**The cost of intangible assets increases with every dollar spent on intangible asset purchases. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #108 F,A | **Increase in Historical Cost of PPE (dollars/Year)** = [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) **Description:**The cost of PPE increases with every dollar spent on capital expenditure. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #122 A | **Initial Amortization Discontinuation (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAmortizationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #126 LI,A | **Initial BS Accumulated Amortization (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #127 LI,A | **Initial BS Accumulated Depreciation (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #132 LI,A | **Initial BS Net Intangible Assets (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #133 LI,A | **Initial BS Net Plant Property and Equipment (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #136 A | **Initial Depreciation Discontinuation (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialDepreciationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #137 LI,A | **Initial Historical Cost of Intangible Assets (dollars)** = [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #138 LI,A | **Initial Historical Cost of PPE (dollars)** = [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #141 C | **Intangible Asset Average Amortization Time (Year)** = 10 **Description:**This is the length of time over which intangible assets are fully amortized on average. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetAverageAmortizationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #142 F,A | **Intangible Asset Purchases (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) The cost of intangible assets increases with every dollar spent on intangible asset purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #285 C | **Tangible Asset Average Depreciation Time (Year)** = 15 **Description:**This is the length of time over which tangible assets are fully depreciated on average. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTangibleAssetAverageDepreciationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| --- |
| **(View) Owners' Equity Statement (43 Variables)** |
| __VIEW__Owners_Equity_Statement |

|  |  |  |  |
| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(View) Owners' Equity Statement (43 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #4 L | **Accumulated Reported Dividends (dollars)** = ∫[New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends)-[Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) *dt* + [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) **Description:**This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #8 L | **Accumulated Reported Issuance of Shares (dollars)** = ∫[New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares)-[Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) *dt* + [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) **Description:**This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #17 F,A | **Aging of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #18 F,A | **Aging of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #22 C | **Annual Reporting Switch (Dmnl )** = 1 **Description:**This switch determines whether the model uses an annual or quarterly reporting period. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) The frequency of the reporting period could be annual or quarterly.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAnnualReportingSwitch) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #28 L | **BS Accounts Payable (dollars)** = ∫[Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit)-[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**The total amount that the company will need to pay to suppliers for previous materials purchases. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #33 L | **BS Additional Paid In Capital (dollars)** = ∫[Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #39 L | **BS Retained Earnings (dollars)** = ∫[Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome)-[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #50 F,A | **Capital Inflow from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalInflowfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #69 A | **Cost of Goods Sold (dollars/Year)** = [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped)\*[Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) **Description:**The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) The value of inventory on the balance sheet decreases with the cost of goods sold. * [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) The cost of goods sold are reported when the goods are transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. * [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #89 F,A | **Drained Reported Dividends (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #93 F,A | **Drained Reported Issuance of Shares (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #113 LI,C | **Initial Accumulated Reported Dividends (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #117 LI,C | **Initial Accumulated Reported Issuance of Shares (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #134 LI,A | **Initial BS Retained Earnings (dollars)** = [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash)+[Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable)+[Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets)-[Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable)-[Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages)-[Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt)-[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)-[Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #158 A | **IS Net Income (dollars/Year)** = [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes)-[IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) The value of net income that has flowed into the stock of retained earnings over the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #169 F,A | **Latest Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedPaidinCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #170 F,A | **Latest Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #181 F,A | **New Reported Dividends (dollars/Year)** = [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #185 F,A | **New Reported Issuance of Shares (dollars/Year)** = [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #190 A | **OE Dividends (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #191 A | **OE Issuance of Shares (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #192 A | **OE Net Income (dollars/Year)** = [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) **Description:**The value of net income that has flowed into the stock of retained earnings over the reporting period. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOENetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #193 L | **OE Previous Reported Paid in Capital (dollars)** = ∫[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital)-[Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the level of BS Paid in Capital one reporting period previously **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #194 L | **OE Previous Reported Retained Earnings (dollars)** = ∫[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings)-[Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the level of BS Retained Earnings one reporting period previously **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #195 A | **OE Quarterly Dividends (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #196 A | **OE Quarterly Issuance of Shares (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #197 A | **OE Quarterly Net Income (dollars/quarter)** = [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) **Description:**The quarterly net income reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #198 L | **OE Reported Paid in Capital (dollars)** = ∫[Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital)-[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the most recently reported level of BS Paid in Capital **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #199 L | **OE Reported Retained Earnings (dollars)** = ∫[Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings)-[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the most recently reported level of BS Retained Earnings **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #217 A | **Quarterly Net Income (dollars/quarter)** = [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes)-[Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) The quarterly net income reported on the owners' equity statement. * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #224 C | **Quarters per Year (quarters/Year)** = 4 **Description:**The number of quarters in a year is used to adjust values reported in those two units. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuartersperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #229 F,A | **Removal of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #230 F,A | **Removal of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #259 A | **Reported Dividends (dollars/Year)** = [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #260 A | **Reported Earnings Before Taxes (dollars/Year)** = [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit)-[Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) **Description:**The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income * [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #266 A | **Reported Issuance of Shares (dollars/Year)** = [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #273 A | **Reported Tax Expense (dollars/Year)** = MAX([Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)\*[Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate),0) **Description:**A simple formulation for instantaneous taxes due. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #274 A | **Reporting Period (Year)** = IF THEN ELSE([Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch)=1, 1, 0.25) **Description:**The frequency of the reporting period could be annual or quarterly. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) This variable checks to see whether the current time step is the correct time to report results. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportingPeriod) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Group) Accounting Model (293 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #1 L | **Accumulated Reported Amortization (dollars)** = ∫[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) *dt* + [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) **Description:**This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #2 L | **Accumulated Reported Cost of Goods Sold (dollars)** = ∫[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) *dt* + [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) **Description:**This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #3 L | **Accumulated Reported Depreciation (dollars)** = ∫[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) *dt* + [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) **Description:**This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #4 L | **Accumulated Reported Dividends (dollars)** = ∫[New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends)-[Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) *dt* + [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) **Description:**This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #5 L | **Accumulated Reported Financing Cash Flow (dollars)** = ∫[New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow)-[Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) *dt* + [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) **Description:**This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #6 L | **Accumulated Reported Interest Expense (dollars)** = ∫[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) *dt* + [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) **Description:**This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #7 L | **Accumulated Reported Investing Cash Flow (dollars)** = ∫[New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow)-[Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) *dt* + [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) **Description:**This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #8 L | **Accumulated Reported Issuance of Shares (dollars)** = ∫[New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares)-[Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) *dt* + [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) **Description:**This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #9 L | **Accumulated Reported Marketing Expense (dollars)** = ∫[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) *dt* + [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) **Description:**This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #10 L | **Accumulated Reported Research and Development Expense (dollars)** = ∫[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) *dt* + [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) **Description:**This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #11 L | **Accumulated Reported Revenue (dollars)** = ∫[New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) *dt* + [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) **Description:**This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #12 L | **Accumulated Reported Selling General and Administrative Expense (dollars)** = ∫[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) *dt* + [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) **Description:**This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #13 F,A | **Aging of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #14 F,A | **Aging of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #15 F,A | **Aging of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #16 F,A | **Aging of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #17 F,A | **Aging of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #18 F,A | **Aging of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #19 F,A | **Amortization (dollars/Year)** = [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets)/[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) **Description:**Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #20 C | **Amount Spent on Intangible Assets (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in intangibles must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #21 C | **Amount Spent on Long Term Assets (dollars/Year)** = 1000 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in long term assets must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. * [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. * [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. * [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #22 C | **Annual Reporting Switch (Dmnl )** = 1 **Description:**This switch determines whether the model uses an annual or quarterly reporting period. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) The frequency of the reporting period could be annual or quarterly.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAnnualReportingSwitch) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #24 C | **Average Loan Term (Year)** = 10 **Description:**The average length of time it takes for the firm to fully repay its long term loans. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageLoanTerm) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #25 A | **Average Receivable Collection Time (Years)** = [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The length of time in years that customers are given to pay for their orders. **Present In 1 View:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageReceivableCollectionTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #26 A | **Average Supplier Credit Terms (Years)** = [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The average length of time that suppliers allow the firm to repay their accounts over. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageSupplierCreditTerms) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #27 F,A | **Borrowing (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) **Description:**New long term debt flows into the stock whenever the company needs to borrow. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBorrowing) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #28 L | **BS Accounts Payable (dollars)** = ∫[Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit)-[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**The total amount that the company will need to pay to suppliers for previous materials purchases. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #29 L | **BS Accounts Receivable (dollars)** = ∫[Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)-[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**The stock of customer accounts receivable. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #30 L | **BS Accrued Wages (dollars)** = ∫[Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers)-[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #31 L | **BS Accumulated Amortization (dollars)** = ∫[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization)-[Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) *dt* + [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #32 L | **BS Accumulated Depreciation (dollars)** = ∫[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation)-[Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) *dt* + [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #33 L | **BS Additional Paid In Capital (dollars)** = ∫[Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #34 L | **BS Cash (dollars)** = ∫[Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow)-[Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) *dt* + [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #35 L | **BS Inventory (dollars)** = ∫[Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation)-[Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. * [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #36 L | **BS Long Term Debt (dollars)** = ∫([Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing)+[Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt))-[Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) *dt* + [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet. * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSLongTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #37 L | **BS Net Intangible Assets (dollars)** = ∫[Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases)-[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) *dt* + [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #38 L | **BS Net Plant Property and Equipment (dollars)** = ∫[Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure)-[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) *dt* + [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #39 L | **BS Retained Earnings (dollars)** = ∫[Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome)-[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #40 L | **BS Short Term Debt (dollars)** = ∫([Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt))-[Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) *dt* + [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSShortTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #41 A | **BS Total Assets (dollars)** = [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets)+[BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #42 A | **BS Total Current Assets (dollars)** = [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash)+[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)+[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #43 A | **BS Total Current Liabilities (dollars)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)+[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)+[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #44 A | **BS Total Equity (dollars)** = [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)+[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #45 A | **BS Total Liabilities (dollars)** = [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities)+[BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #46 A | **BS Total Liabilities and Equity (dollars)** = [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities)+[BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #47 A | **BS Total Long Term Assets (dollars)** = [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment)+[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #48 A | **BS Total Long Term Liabilities (dollars)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**   * [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #49 F,A | **Capital Expenditure (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) The cost of PPE increases with every dollar spent on capital expenditure.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalExpenditure) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #50 F,A | **Capital Inflow from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalInflowfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #51 A | **Cash Collected from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The flow of cash collected from sales of the firm's shares. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashCollectedfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #52 A | **Cash Flow from Changes to Balance Sheet Items (dollars/Year)** = [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets)+[Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) **Description:**The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoBalanceSheetItems) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #53 A | **Cash Flow from Changes to Current Assets (dollars/Year)** = -([Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable)+[Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #54 A | **Cash Flow from Changes to Current Liabilities (dollars/Year)** = ([Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable)+[Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #55 F,A | **Cash Inflow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)+[Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)+[Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) **Description:**The inflows of cash into the firm come from three sources, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashInflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #56 A | **Cash Material Purchases (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) **Description:**The amount of cash spent to purchase materials. **Present In 2 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #57 F,A | **Cash Outflow (dollars/Year)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)+[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows)+[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The firm uses cash for three types of activities, operations, investing, and financing. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashOutflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #58 A | **Cash Sales (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) **Description:**This is the fraction of revenue that is collected in cash rather than billed to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashSales) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #59 A | **CF Financing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) <> 0 , [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #60 A | **CF Investing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) <> 0 , [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #61 A | **CF Operating Cash Flow (dollars/Year)** = [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses)+[Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) **Description:**This is the reported cash flow from operations using the indirect method. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #62 A | **CF Total Cash Flow (dollars/Year)** = [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow)+[CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow)+[CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) **Description:**The sum of each of the three reported cash flow categories. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #63 A | **Change in BS Accounts Payable (dollars)** = [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)-[Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) **Description:**This is the change in total BS Accounts Payable over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #64 A | **Change in BS Accounts Receivable (dollars)** = [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)-[Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) **Description:**This is the change in total BS Accounts Receivable over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #65 A | **Change in BS Accrued Wages (dollars)** = [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)-[Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) **Description:**This is the change in total BS Accrued Wages over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #66 A | **Change in BS Inventory (dollars)** = [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)-[Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) **Description:**This is the change in total BS Inventory over the most recent reporting period. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. * [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. * [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. * [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. * [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. * [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. * [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. * [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. * [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. * [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. * [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. * [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. * [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. * [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. * [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. * [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. * [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it. * [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. * [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. * [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. * [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. * [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. * [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it. * [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used * [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used * [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used * [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used * [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used * [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used * [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used * [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense. * [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. * [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. * [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. * [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. * [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) * [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable. * [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm. * [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #68 F,A | **Collections from Customers (dollars/Year)** = [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**Customers pay for their orders with a delay indicated by the average collection time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCollectionsfromCustomers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #69 A | **Cost of Goods Sold (dollars/Year)** = [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped)\*[Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) **Description:**The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) The value of inventory on the balance sheet decreases with the cost of goods sold. * [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) The cost of goods sold are reported when the goods are transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #70 C | **Cost of Labor Used to Create Inventory (dollars/Year)** = 700 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of labor used to create inventory should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofLaborUsedtoCreateInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #71 C | **Cost of Material Purchases (dollars/Year)** = 100 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of material purchases should be calculated somewhere in the model of a business. **Present In 4 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #72 C | **Days of Credit Terms Offered to Customers (days)** = 90 **Description:**The number of days that customers are given to pay for their orders. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysofCreditTermsOfferedtoCustomers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #73 C | **Days per Year (days/Year)** = 365 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders. * [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #74 F,A | **Debt Becoming Current (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)/MAX([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent),[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)) **Description:**Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtBecomingCurrent) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #75 C | **Debt Interest Rate (Dmnl/Year)** = 0.07 **Description:**The average annual interest rate accrued on the debt held by the company. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance. * [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtInterestRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #76 C | **Definition of Current (Year)** = 1 **Description:**The definition of a current asset of liability in accounting is the greater of one year or the operating cycle of the business. In most cases one year is used. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium. * [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDefinitionofCurrent) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #77 F,A | **Depreciation (dollars/Year)** = [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment)/[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) **Description:**Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) Depreciation on tangible long term assets occurs on a straight line basis.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #78 DE,F,A | **Discontinuation of Amortization (dollars/Year)** = DELAY FIXED([Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets), [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime), [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation)) **Description:**Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #79 F,A | **Discontinuation of Amortization Accumulation (dollars/Year)** = [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) **Description:**When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortizationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #80 DE,F,A | **Discontinuation of Depreciation (dollars/Year)** = DELAY FIXED( [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) , [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime), [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) ) **Description:**Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #81 F,A | **Discontinuation of Depreciation Accumulation (dollars/Year)** = [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) **Description:**When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #82 C | **Dividend Payment Delay (Years)** = 0.083 **Description:**The length of time in fractions of a year that indicates when dividends will be paid. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentDelay) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #83 C | **Dividend Payment Frequency (Years)** = 1 **Description:**The length of time between dividend payments. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentFrequency) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #84 A | **Dividend per Share (dollars/share)** = [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) **Description:**The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. **Present In 1 View:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. * [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #86 F,A | **Drained Reported Amortization (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #87 F,A | **Drained Reported Cost of Goods Sold (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #88 F,A | **Drained Reported Depreciation (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #89 F,A | **Drained Reported Dividends (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. * [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #90 F,A | **Drained Reported Financing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. * [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #91 F,A | **Drained Reported Interest Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #92 F,A | **Drained Reported Investing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. * [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #93 F,A | **Drained Reported Issuance of Shares (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. * [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #94 F,A | **Drained Reported Marketing Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0) **Description:**Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #95 F,A | **Drained Reported Research and Development Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #96 F,A | **Drained Reported Revenue (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #97 F,A | **Drained Reported Selling General and Administrative Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #99 A | **Financing Cash Inflows (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)+[Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) **Description:**The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #100 A | **Financing Cash Outflows (dollars/Year)** = [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment)+[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #101 C | **Fraction of Material Purchases Paid in Cash (Dmnl )** = 0.1 **Description:**If some portion of materials are paid in cash at the time of purchase then this variable will enable that to be captured by the model. **Present In 2 Views:**   * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials. * [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law. * [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofMaterialPurchasesPaidinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #102 C | **Fraction of Sales Collected in Cash (Dmnl )** = 0.2 **Description:**This constant separated revenue into the fraction that is collected in cash and the fraction that is billed through accounts receivable. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofSalesCollectedinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #103 A | **Frequency of Payment of Wages (Years)** = [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments)/[Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) **Description:**This variable translates the weeks between wage payments into a variable measured in years. **Present In 1 View:**   * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law. * [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFrequencyofPaymentofWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #104 A | **Gap Between Assets and Liabilities and Equity (dollars)** = [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets)-[BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #105 L | **Historical Cost of Intangible Assets (dollars)** = ∫[Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets)-[Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) *dt* + [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) **Description:**This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization. **Present In 2 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #106 L | **Historical Cost of Plant Property and Equipment (dollars)** = ∫[Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE)-[Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) *dt* + [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) **Description:**This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #107 F,A | **Increase in Historical Cost of Intangible Assets (dollars/Year)** = [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) **Description:**The cost of intangible assets increases with every dollar spent on intangible asset purchases. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #108 F,A | **Increase in Historical Cost of PPE (dollars/Year)** = [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) **Description:**The cost of PPE increases with every dollar spent on capital expenditure. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #109 F,A | **Increase in Retained Earnings from Net Income (dollars/Year)** = [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) **Description:**Retained earnings is increased once net income has been reported. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinRetainedEarningsfromNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #110 LI,C | **Initial Accumulated Reported Amortization (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #111 LI,C | **Initial Accumulated Reported Cost of Goods Sold (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #112 LI,C | **Initial Accumulated Reported Depreciation (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #113 LI,C | **Initial Accumulated Reported Dividends (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #114 LI,C | **Initial Accumulated Reported Financing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #115 LI,C | **Initial Accumulated Reported Interest Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #116 LI,C | **Initial Accumulated Reported Investing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #117 LI,C | **Initial Accumulated Reported Issuance of Shares (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #118 LI,C | **Initial Accumulated Reported Marketing Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #119 LI,C | **Initial Accumulated Reported Research and Development Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #120 LI,C | **Initial Accumulated Reported Revenue (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #121 LI,C | **Initial Accumulated Reported Selling General and Administrative Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #122 A | **Initial Amortization Discontinuation (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAmortizationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #126 LI,A | **Initial BS Accumulated Amortization (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #127 LI,A | **Initial BS Accumulated Depreciation (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #129 LI,A | **Initial BS Cash (dollars)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)\*[Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand)/[Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) **Description:**The stock of cash is initialized so that it is at whatever target the firm establishes. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   **Used By**   * [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #131 LI,A | **Initial BS Long Term Debt (dollars)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))/(1-[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of long term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #132 LI,A | **Initial BS Net Intangible Assets (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #133 LI,A | **Initial BS Net Plant Property and Equipment (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. * [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #134 LI,A | **Initial BS Retained Earnings (dollars)** = [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash)+[Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable)+[Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets)-[Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable)-[Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages)-[Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt)-[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)-[Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends. * [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #135 LI,A | **Initial BS Short Term Debt (dollars)** = [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)/((1-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate))\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of short term debt in dynamic equilibrium. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #136 A | **Initial Depreciation Discontinuation (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialDepreciationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #137 LI,A | **Initial Historical Cost of Intangible Assets (dollars)** = [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #138 LI,A | **Initial Historical Cost of PPE (dollars)** = [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation. **Present In 1 View:**   * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #139 LI,C | **Initial Shares Outstanding (shares)** = 10000 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial number of shares outstanding should be brought into the model. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #141 C | **Intangible Asset Average Amortization Time (Year)** = 10 **Description:**This is the length of time over which intangible assets are fully amortized on average. **Present In 3 Views:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. * [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. * [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. * [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetAverageAmortizationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #142 F,A | **Intangible Asset Purchases (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)   **Used By**   * [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. * [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) The cost of intangible assets increases with every dollar spent on intangible asset purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #143 F,A | **Interest on Long Term Debt (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonLongTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #144 F,A | **Interest on Short Term Debt (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time. * [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonShortTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #145 F,A | **Inventory Consumption (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The value of inventory on the balance sheet decreases with the cost of goods sold. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryConsumption) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #146 F,A | **Inventory Creation (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) **Description:**Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryCreation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #147 C | **Inventory Units Shipped (units/Year)** = 5000 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of inventory units shipped should be calculated somewhere in the model of a business. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. * [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium. * [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryUnitsShipped) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #148 C | **Investing Cash Inflows (dollars/Year)** = 0 **Description:**The cash flow coming into the firm from investing activities is caused by sales of PPE or intangible assets as well as investments in financial instruments. None of those flows are instituted in this model. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #149 A | **Investing Cash Outflows (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)+[Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments. **Present In 3 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #150 A | **IS Amortization (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #151 A | **IS Cost of Goods Sold (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #152 A | **IS Depreciation (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #153 A | **IS Earnings Before Taxes (dollars/Year)** = [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit)-[IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #154 A | **IS Earnings per Share (dollars/Year/share)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding), 0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #155 A | **IS Gross Profit (dollars/Year)** = [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue)-[IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #156 A | **IS Interest Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #157 A | **IS Marketing Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #158 A | **IS Net Income (dollars/Year)** = [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes)-[IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 3 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. * [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. * [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) The value of net income that has flowed into the stock of retained earnings over the reporting period.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #159 A | **IS Operating Profit (dollars/Year)** = [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit)-[IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #160 A | **IS Research and Development Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #161 A | **IS Revenue (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #162 A | **IS Selling General and Administrative Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #163 A | **IS Tax Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #164 A | **IS Total Operating Expenses (dollars/Year)** = [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense)+[IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense)+[IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   * [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   **Used By**   * [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #165 F,A | **Latest Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #166 F,A | **Latest Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #167 F,A | **Latest Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #168 F,A | **Latest Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #169 F,A | **Latest Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedPaidinCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #170 F,A | **Latest Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #171 C | **Marketing Expense (dollars/Year)** = 50 **Description:**The flow of value consumed in marketing the firms goods and services. The accounting model does not separate the cash flows from value flows for marketing, so if this is important for your purpose you will want to add a marketing accrual stock to short term assets or liabilities. **Present In 3 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   **Used By**   * [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) The marketing expense is reported when it has been consumed. This is typically after the promotions have run. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #172 F,A | **Material Purchases on Credit (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Only the portion of material purchases done for credit will flow into the stock of accounts payable. **Present In 2 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMaterialPurchasesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #173 C | **Months per Year (Months/Year)** = 12 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   **Used By**   * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMonthsperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #175 A | **Net Income Adjusted for Non Cash Expenses (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) = [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP),[IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization),0) **Description:**Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeAdjustedforNonCashExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #176 A | **Net Income Flow (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. **Present In 2 Views:**   * [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) Retained earnings is increased once net income has been reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #177 C | **New Debt Issued (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue debt must be determined through some decision rule. **Present In 4 Views:**   * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) * [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) New long term debt flows into the stock whenever the company needs to borrow. * [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. * [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewDebtIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #178 F,A | **New Reported Amortization (dollars/Year)** = [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) **Description:**Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #179 F,A | **New Reported Cost of Goods Sold (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The cost of goods sold are reported when the goods are transferred to the customer. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #180 F,A | **New Reported Depreciation (dollars/Year)** = [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) **Description:**Depreciation on tangible long term assets occurs on a straight line basis. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #181 F,A | **New Reported Dividends (dollars/Year)** = [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #182 F,A | **New Reported Financing Cash Flow (dollars/Year)** = [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #183 F,A | **New Reported Interest Expense (dollars/Year)** = [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) **Description:**Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #184 F,A | **New Reported Investing Cash Flow (dollars/Year)** = [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) **Description:**Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #185 F,A | **New Reported Issuance of Shares (dollars/Year)** = [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #186 F,A | **New Reported Marketing Expense (dollars/Year)** = [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) **Description:**The marketing expense is reported when it has been consumed. This is typically after the promotions have run. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #187 F,A | **New Reported Research and Development Expense (dollars/Year)** = [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) **Description:**The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #188 F,A | **New Reported Revenue (dollars/Year)** = [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit)\*[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**Revenue is reported when the good is transferred to the customer. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. * [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #189 F,A | **New Reported Selling General and Administrative Expense (dollars/Year)** = [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. **Present In 1 View:**   * [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   **Used By**   * [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. * [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #190 A | **OE Dividends (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #191 A | **OE Issuance of Shares (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #192 A | **OE Net Income (dollars/Year)** = [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) **Description:**The value of net income that has flowed into the stock of retained earnings over the reporting period. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOENetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #193 L | **OE Previous Reported Paid in Capital (dollars)** = ∫[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital)-[Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the level of BS Paid in Capital one reporting period previously **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #194 L | **OE Previous Reported Retained Earnings (dollars)** = ∫[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings)-[Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the level of BS Retained Earnings one reporting period previously **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #195 A | **OE Quarterly Dividends (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #196 A | **OE Quarterly Issuance of Shares (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #197 A | **OE Quarterly Net Income (dollars/quarter)** = [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) **Description:**The quarterly net income reported on the owners' equity statement. **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #198 L | **OE Reported Paid in Capital (dollars)** = ∫[Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital)-[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the most recently reported level of BS Paid in Capital **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #199 L | **OE Reported Retained Earnings (dollars)** = ∫[Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings)-[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the most recently reported level of BS Retained Earnings **Present In 1 View:**   * [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)   **Used By**   * [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #200 C | **One Year (Year)** = 1 **Description:**This variable enables us to turn the difference between two balance sheet accounts into an equally sized cash flow. **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   * [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow. * [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOneYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #201 A | **Operating Cash Inflows (dollars/Year)** = [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales)+[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) **Description:**The cash flow coming into the firm from operating activities is primarily caused by sales to customers. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #202 A | **Operating Cash Outflows (dollars/Year)** = [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases)+[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable)+[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers)+[Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense)+[Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense)+[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. **Present In 2 Views:**   * [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   **Used By**   * [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing. * [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes. * [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #203 F,A | **Payment of Accounts Payable (dollars/Year)** = [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) **Description:**Accounts payable are repaid over some average length of time. **Present In 3 Views:**   * [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) * [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) * [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   **Used By**   * [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases. * [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPaymentofAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #204 L | **Previous BS Accounts Payable for CF (dollars)** = ∫[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable)-[Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the level of BS Accounts Payable one reporting period previously **Present In 1 View:**   * [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   **Used By**   [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period.   [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #205 L | **Previous BS Accounts Receivable for CF (dollars)** = ∫[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable)-[Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the level of BS Accounts Receivable one reporting period previously **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period.   [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #206 L | **Previous BS Accrued Wages for CF (dollars)** = ∫[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages)-[Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the level of BS Accrued Wages one reporting period previously **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period.   [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #207 L | **Previous BS Inventory for CF (dollars)** = ∫[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory)-[Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the level of BS Inventory one reporting period previously **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period.   [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #208 C | **Price per Inventory Unit (dollars/unit)** = 10 **Description:**This is one location where the accounting model interfaces with the model of the business. The price per inventory unit should be calculated somewhere in the model of a business. **Present In 2 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPriceperInventoryUnit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #209 A | **Quarterly Amortization (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #210 A | **Quarterly Cost of Goods Sold (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #211 A | **Quarterly Depreciation (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #212 A | **Quarterly Earnings Before Taxes (dollars/quarter)** = [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit)-[Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #213 A | **Quarterly Earnings per Share (dollars/(quarter\*share))** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding),0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #214 A | **Quarterly Gross Profit (dollars/quarter)** = [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue)-[Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #215 A | **Quarterly Interest Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #216 A | **Quarterly Marketing Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #217 A | **Quarterly Net Income (dollars/quarter)** = [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes)-[Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) The quarterly net income reported on the owners' equity statement.   [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #218 A | **Quarterly Operating Profit (dollars/quarter)** = [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit)-[Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #219 A | **Quarterly Research and Development Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #220 A | **Quarterly Revenue (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #221 A | **Quarterly Selling General and Administrative Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlySellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #222 A | **Quarterly Tax Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**The most recent value of the quarterly tax expense. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #223 A | **Quarterly Total Operating Expenses (dollars/quarter)** = [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense)+[Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense)+[Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense)+[Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation)+[Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #224 C | **Quarters per Year (quarters/Year)** = 4 **Description:**The number of quarters in a year is used to adjust values reported in those two units. **Present In 3 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used   [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used   [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used   [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used   [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used   [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used   [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuartersperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #225 F,A | **Removal of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #226 F,A | **Removal of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #227 F,A | **Removal of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #228 F,A | **Removal of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #229 F,A | **Removal of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #230 F,A | **Removal of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #231 A | **Reported Amortization (dollars/Year)** = [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #232 A | **Reported BS Accounts Payable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable),0) **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #233 L | **Reported BS Accounts Payable for CF (dollars)** = ∫[Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable)-[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the most recently reported level of BS Accounts Payable **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step.   [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #234 A | **Reported BS Accounts Receivable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable),0) **Description:**The stock of customer accounts receivable. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #235 L | **Reported BS Accounts Receivable for CF (dollars)** = ∫[Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable)-[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the most recently reported level of BS Accounts Receivable **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step.   [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #236 A | **Reported BS Accrued Wages (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages),0) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #237 L | **Reported BS Accrued Wages for CF (dollars)** = ∫[Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages)-[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the most recently reported level of BS Accrued Wages **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step.   [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #238 A | **Reported BS Accumulated Amortization (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization),0) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #239 A | **Reported BS Accumulated Depreciation (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation),0) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #240 A | **Reported BS Additional Paid In Capital (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital),0) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #241 A | **Reported BS Cash (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) , 0) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #242 A | **Reported BS Inventory (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory),0) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #243 L | **Reported BS Inventory for CF (dollars)** = ∫[Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory)-[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the most recently reported level of BS Inventory **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step.   [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #244 A | **Reported BS Long Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt),0) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #245 A | **Reported BS Net Intangible Assets (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets),0) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #246 A | **Reported BS Net Plant Property and Equipment (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment),0) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #247 A | **Reported BS Retained Earnings (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings),0) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #248 A | **Reported BS Short Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt),0) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #249 A | **Reported BS Total Assets (dollars)** = [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets)+[Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #250 A | **Reported BS Total Current Assets (dollars)** = [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash)+[Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable)+[Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #251 A | **Reported BS Total Current Liabilities (dollars)** = [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages)+[Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)+[Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #252 A | **Reported BS Total Equity (dollars)** = [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital)+[Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #253 A | **Reported BS Total Liabilities (dollars)** = [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities)+[Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #254 A | **Reported BS Total Liabilities and Equity (dollars)** = [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities)+[Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #255 A | **Reported BS Total Long Term Assets (dollars)** = [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment)+[Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #256 A | **Reported BS Total Long Term Liabilities (dollars)** = [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #257 A | **Reported Cost of Goods Sold (dollars/Year)** = [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used   [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #258 A | **Reported Depreciation (dollars/Year)** = [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #259 A | **Reported Dividends (dollars/Year)** = [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it.   [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #260 A | **Reported Earnings Before Taxes (dollars/Year)** = [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit)-[Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) **Description:**The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate. **Present In 2 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income   [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #261 A | **Reported Financing Cash Flow (dollars/Year)** = [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #262 A | **Reported Gap Between Assets and Liabilities and Equity (dollars)** = [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets)-[Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #263 A | **Reported Gross Profit (dollars/Year)** = [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)-[Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) **Description:**The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #264 A | **Reported Interest Expense (dollars/Year)** = [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #265 A | **Reported Investing Cash Flow (dollars/Year)** = [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #266 A | **Reported Issuance of Shares (dollars/Year)** = [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it.   [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #267 A | **Reported Marketing Expense (dollars/Year)** = [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #268 A | **Reported Net Income (dollars/Year)** = [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The instantaneous value of net income **Present In 3 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #269 A | **Reported Operating Profit (dollars/Year)** = [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit)-([Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)+[Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)+[Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)+[Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)+[Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)) **Description:**The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #270 A | **Reported Research and Development Expense (dollars/Year)** = [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #271 A | **Reported Revenue (dollars/Year)** = [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used   [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #272 A | **Reported Selling General and Administrative Expense (dollars/Year)** = [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #273 A | **Reported Tax Expense (dollars/Year)** = MAX([Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)\*[Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate),0) **Description:**A simple formulation for instantaneous taxes due. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.   [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #274 A | **Reporting Period (Year)** = IF THEN ELSE([Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch)=1, 1, 0.25) **Description:**The frequency of the reporting period could be annual or quarterly. **Present In 3 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) This variable checks to see whether the current time step is the correct time to report results.   [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportingPeriod) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #275 C | **Research and Development Expense (dollars/Year)** = 150 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of research and development should be calculated somewhere in the model of a business. **Present In 3 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #276 F,A | **Sales on Credit (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*(1-[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash)) **Description:**Customers are typically billed after their inventory is delivered and revenue is recorded. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable.   [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSalesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #278 C | **Selling General and Administrative Salary Costs (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of selling general and administrative employee salaries should be calculated somewhere in the model of a business. **Present In 3 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law.   [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid.   [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSellingGeneralandAdministrativeSalaryCosts) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #279 F,A | **Share Issuance (shares/Year)** = [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The accumulation of shares outstanding occurs as shares are issued to the public. **Present In 1 View:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #280 C | **Share Price (dollars/share)** = 20 **Description:**This is one location where the accounting model interfaces with the model of the business. The share price of the firm's equity should be determined by the model. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet.   [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharePrice) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #281 C | **Shares Issued (shares/Year)** = 0 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue shares must be determined through some decision rule. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet.   [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.   [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) The accumulation of shares outstanding occurs as shares are issued to the public.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #282 L | **Shares Outstanding (shares)** = ∫[Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) *dt* + [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding.   [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #284 C | **Supplier Credit Terms in Days (days)** = 45 **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSupplierCreditTermsinDays) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #285 C | **Tangible Asset Average Depreciation Time (Year)** = 15 **Description:**This is the length of time over which tangible assets are fully depreciated on average. **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level.   [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.   [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.   [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTangibleAssetAverageDepreciationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #286 C | **Target for Months of Operating Cash Outflows on Hand (Months)** = 3 **Description:**A simple heuristic for the desired cash balance is to carry a certain number of months of cash expenses on hand. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTargetforMonthsofOperatingCashOutflowsonHand) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #287 C | **Tax Rate (Dmnl)** = 0.2 **Description:**A fractional tax rate as a percentage of the earnings before taxes. **Present In 2 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTaxRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #290 A | **Total Cash Flow (dollars/Year)** = [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow)+[Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow)+[Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**This variable is the total cash flow using the direct method. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #291 C | **Total Dividend Payment (dollars)** = 50 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue dividends must be determined through some decision rule. **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding.   [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalDividendPayment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #292 A | **Total Financing Cash Flow (dollars/Year)** = [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows)-[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The financing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported.   [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #293 A | **Total Investing Cash Flow (dollars/Year)** = [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)-[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) **Description:**The investing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported.   [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #294 A | **Total Operating Cash Flow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)-[Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) **Description:**The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities. **Present In 1 View:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)  **Used By**   [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #295 C | **Units in Inventory (units)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of units in inventory should be calculated somewhere in the model of a business. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes.   [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsUnitsinInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #296 F,A | **Value of Wages Earned By Workers (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**All of the wages consumed by the company will flow into the stock of accrued wages until they are paid. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsValueofWagesEarnedByWorkers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #297 F,A | **Wages Paid to Workers (dollars/Year)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**Wages are paid after a short delay. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWagesPaidtoWorkers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #298 C | **Weeks Between Wage Payments (weeks)** = 2 **Description:**The frequency of the payment of wages in the company **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksBetweenWagePayments) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #299 C | **Weeks per Year (weeks/Year)** = 52 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Level (40 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #1 L | **Accumulated Reported Amortization (dollars)** = ∫[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) *dt* + [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) **Description:**This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #2 L | **Accumulated Reported Cost of Goods Sold (dollars)** = ∫[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) *dt* + [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) **Description:**This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #3 L | **Accumulated Reported Depreciation (dollars)** = ∫[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) *dt* + [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) **Description:**This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #4 L | **Accumulated Reported Dividends (dollars)** = ∫[New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends)-[Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) *dt* + [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) **Description:**This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #5 L | **Accumulated Reported Financing Cash Flow (dollars)** = ∫[New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow)-[Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) *dt* + [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) **Description:**This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #6 L | **Accumulated Reported Interest Expense (dollars)** = ∫[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) *dt* + [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) **Description:**This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #7 L | **Accumulated Reported Investing Cash Flow (dollars)** = ∫[New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow)-[Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) *dt* + [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) **Description:**This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #8 L | **Accumulated Reported Issuance of Shares (dollars)** = ∫[New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares)-[Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) *dt* + [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) **Description:**This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #9 L | **Accumulated Reported Marketing Expense (dollars)** = ∫[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) *dt* + [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) **Description:**This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #10 L | **Accumulated Reported Research and Development Expense (dollars)** = ∫[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) *dt* + [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) **Description:**This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #11 L | **Accumulated Reported Revenue (dollars)** = ∫[New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) *dt* + [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) **Description:**This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #12 L | **Accumulated Reported Selling General and Administrative Expense (dollars)** = ∫[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) *dt* + [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) **Description:**This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAccumulatedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #28 L | **BS Accounts Payable (dollars)** = ∫[Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit)-[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**The total amount that the company will need to pay to suppliers for previous materials purchases. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step.   [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time.   [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #29 L | **BS Accounts Receivable (dollars)** = ∫[Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)-[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**The stock of customer accounts receivable. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time.   [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step.   [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #30 L | **BS Accrued Wages (dollars)** = ∫[Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers)-[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step.   [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #31 L | **BS Accumulated Amortization (dollars)** = ∫[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization)-[Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) *dt* + [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #32 L | **BS Accumulated Depreciation (dollars)** = ∫[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation)-[Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) *dt* + [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #33 L | **BS Additional Paid In Capital (dollars)** = ∫[Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet.   [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step.   [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #34 L | **BS Cash (dollars)** = ∫[Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow)-[Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) *dt* + [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #35 L | **BS Inventory (dollars)** = ∫[Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation)-[Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes.   [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.   [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step.   [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #36 L | **BS Long Term Debt (dollars)** = ∫([Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing)+[Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt))-[Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) *dt* + [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet.   [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current.   [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance.   [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSLongTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #37 L | **BS Net Intangible Assets (dollars)** = ∫[Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases)-[Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) *dt* + [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.   [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #38 L | **BS Net Plant Property and Equipment (dollars)** = ∫[Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure)-[Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) *dt* + [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.   [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #39 L | **BS Retained Earnings (dollars)** = ∫[Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome)-[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) The sum of the components of equity on the balance sheet.   [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step.   [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #40 L | **BS Short Term Debt (dollars)** = ∫([Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt))-[Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) *dt* + [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.   [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance.   [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSShortTermDebt) 2 (6.2%) (+) 1  [2,2] (-) 1  [2,2] |  |
| Accounting Model | #105 L | **Historical Cost of Intangible Assets (dollars)** = ∫[Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets)-[Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) *dt* + [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) **Description:**This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization. **Present In 2 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #106 L | **Historical Cost of Plant Property and Equipment (dollars)** = ∫[Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE)-[Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) *dt* + [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) **Description:**This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsHistoricalCostofPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #193 L | **OE Previous Reported Paid in Capital (dollars)** = ∫[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital)-[Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the level of BS Paid in Capital one reporting period previously **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #194 L | **OE Previous Reported Retained Earnings (dollars)** = ∫[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings)-[Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the level of BS Retained Earnings one reporting period previously **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEPreviousReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #198 L | **OE Reported Paid in Capital (dollars)** = ∫[Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital)-[Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) *dt* + [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**This is the most recently reported level of BS Paid in Capital **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #199 L | **OE Reported Retained Earnings (dollars)** = ∫[Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings)-[Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) *dt* + [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) **Description:**This is the most recently reported level of BS Retained Earnings **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #204 L | **Previous BS Accounts Payable for CF (dollars)** = ∫[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable)-[Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the level of BS Accounts Payable one reporting period previously **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period.   [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #205 L | **Previous BS Accounts Receivable for CF (dollars)** = ∫[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable)-[Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the level of BS Accounts Receivable one reporting period previously **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period.   [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #206 L | **Previous BS Accrued Wages for CF (dollars)** = ∫[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages)-[Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the level of BS Accrued Wages one reporting period previously **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period.   [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #207 L | **Previous BS Inventory for CF (dollars)** = ∫[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory)-[Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the level of BS Inventory one reporting period previously **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period.   [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPreviousBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #233 L | **Reported BS Accounts Payable for CF (dollars)** = ∫[Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable)-[Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) *dt* + [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) **Description:**This is the most recently reported level of BS Accounts Payable **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step.   [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) This is the change in total BS Accounts Payable over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #235 L | **Reported BS Accounts Receivable for CF (dollars)** = ∫[Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable)-[Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) *dt* + [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) **Description:**This is the most recently reported level of BS Accounts Receivable **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step.   [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) This is the change in total BS Accounts Receivable over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivableforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #237 L | **Reported BS Accrued Wages for CF (dollars)** = ∫[Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages)-[Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) *dt* + [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) **Description:**This is the most recently reported level of BS Accrued Wages **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step.   [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) This is the change in total BS Accrued Wages over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWagesforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #243 L | **Reported BS Inventory for CF (dollars)** = ∫[Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory)-[Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) *dt* + [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) **Description:**This is the most recently reported level of BS Inventory **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step.   [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) This is the change in total BS Inventory over the most recent reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventoryforCF) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #282 L | **Shares Outstanding (shares)** = ∫[Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) *dt* + [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding.   [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Smooth (0 Variables)** | | |
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| Group | Type | ***Variable Name And Description*** | Thumbnail |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Delay (2 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #78 DE,F,A | **Discontinuation of Amortization (dollars/Year)** = DELAY FIXED([Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets), [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime), [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation)) **Description:**Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization.   [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #80 DE,F,A | **Discontinuation of Depreciation (dollars/Year)** = DELAY FIXED( [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) , [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime), [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) ) **Description:**Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation.   [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Level Initial (28 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #110 LI,C | **Initial Accumulated Reported Amortization (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #111 LI,C | **Initial Accumulated Reported Cost of Goods Sold (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #112 LI,C | **Initial Accumulated Reported Depreciation (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #113 LI,C | **Initial Accumulated Reported Dividends (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #114 LI,C | **Initial Accumulated Reported Financing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #115 LI,C | **Initial Accumulated Reported Interest Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #116 LI,C | **Initial Accumulated Reported Investing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #117 LI,C | **Initial Accumulated Reported Issuance of Shares (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #118 LI,C | **Initial Accumulated Reported Marketing Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #119 LI,C | **Initial Accumulated Reported Research and Development Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #120 LI,C | **Initial Accumulated Reported Revenue (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #121 LI,C | **Initial Accumulated Reported Selling General and Administrative Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously   [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously   [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously   [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #126 LI,A | **Initial BS Accumulated Amortization (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #127 LI,A | **Initial BS Accumulated Depreciation (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously   [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #129 LI,A | **Initial BS Cash (dollars)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)\*[Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand)/[Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) **Description:**The stock of cash is initialized so that it is at whatever target the firm establishes. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously   [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #131 LI,A | **Initial BS Long Term Debt (dollars)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))/(1-[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of long term debt in dynamic equilibrium. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #132 LI,A | **Initial BS Net Intangible Assets (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #133 LI,A | **Initial BS Net Plant Property and Equipment (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #134 LI,A | **Initial BS Retained Earnings (dollars)** = [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash)+[Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable)+[Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets)-[Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable)-[Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages)-[Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt)-[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)-[Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously   [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #135 LI,A | **Initial BS Short Term Debt (dollars)** = [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)/((1-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate))\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of short term debt in dynamic equilibrium. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #137 LI,A | **Initial Historical Cost of Intangible Assets (dollars)** = [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #138 LI,A | **Initial Historical Cost of PPE (dollars)** = [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #139 LI,C | **Initial Shares Outstanding (shares)** = 10000 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial number of shares outstanding should be brought into the model. **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Initial (0 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |

|  |  |  |  |
| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Constant (49 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #20 C | **Amount Spent on Intangible Assets (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in intangibles must be determined through some decision rule. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value.   [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets.   [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #21 C | **Amount Spent on Long Term Assets (dollars/Year)** = 1000 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to invest in long term assets must be determined through some decision rule. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment.   [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.   [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.   [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value.   [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmountSpentonLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #22 C | **Annual Reporting Switch (Dmnl )** = 1 **Description:**This switch determines whether the model uses an annual or quarterly reporting period. **Present In 3 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) The frequency of the reporting period could be annual or quarterly.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAnnualReportingSwitch) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #24 C | **Average Loan Term (Year)** = 10 **Description:**The average length of time it takes for the firm to fully repay its long term loans. **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current.   [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageLoanTerm) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #70 C | **Cost of Labor Used to Create Inventory (dollars/Year)** = 700 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of labor used to create inventory should be calculated somewhere in the model of a business. **Present In 3 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law.   [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.   [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials.   [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofLaborUsedtoCreateInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #71 C | **Cost of Material Purchases (dollars/Year)** = 100 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of material purchases should be calculated somewhere in the model of a business. **Present In 4 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials.   [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law.   [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.   [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials.   [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #72 C | **Days of Credit Terms Offered to Customers (days)** = 90 **Description:**The number of days that customers are given to pay for their orders. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysofCreditTermsOfferedtoCustomers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #73 C | **Days per Year (days/Year)** = 365 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) The length of time in years that customers are given to pay for their orders.   [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDaysperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #75 C | **Debt Interest Rate (Dmnl/Year)** = 0.07 **Description:**The average annual interest rate accrued on the debt held by the company. **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) The interest on debt accrues as a fraction of its current balance.   [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) The interest on debt accrues as a fraction of its current balance.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtInterestRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #76 C | **Definition of Current (Year)** = 1 **Description:**The definition of a current asset of liability in accounting is the greater of one year or the operating cycle of the business. In most cases one year is used. **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current.   [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.   [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.   [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) The cash payment of short term debt is assumed to occur over some average length of time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDefinitionofCurrent) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #82 C | **Dividend Payment Delay (Years)** = 0.083 **Description:**The length of time in fractions of a year that indicates when dividends will be paid. **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentDelay) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #83 C | **Dividend Payment Frequency (Years)** = 1 **Description:**The length of time between dividend payments. **Present In 1 View:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendPaymentFrequency) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #101 C | **Fraction of Material Purchases Paid in Cash (Dmnl )** = 0.1 **Description:**If some portion of materials are paid in cash at the time of purchase then this variable will enable that to be captured by the model. **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) The amount of cash spent to purchase materials.   [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law.   [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) Only the portion of material purchases done for credit will flow into the stock of accounts payable.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofMaterialPurchasesPaidinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #102 C | **Fraction of Sales Collected in Cash (Dmnl )** = 0.2 **Description:**This constant separated revenue into the fraction that is collected in cash and the fraction that is billed through accounts receivable. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers.   [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFractionofSalesCollectedinCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #110 LI,C | **Initial Accumulated Reported Amortization (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #111 LI,C | **Initial Accumulated Reported Cost of Goods Sold (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #112 LI,C | **Initial Accumulated Reported Depreciation (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #113 LI,C | **Initial Accumulated Reported Dividends (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #114 LI,C | **Initial Accumulated Reported Financing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #115 LI,C | **Initial Accumulated Reported Interest Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #116 LI,C | **Initial Accumulated Reported Investing Cash Flow (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #117 LI,C | **Initial Accumulated Reported Issuance of Shares (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #118 LI,C | **Initial Accumulated Reported Marketing Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #119 LI,C | **Initial Accumulated Reported Research and Development Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #120 LI,C | **Initial Accumulated Reported Revenue (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #121 LI,C | **Initial Accumulated Reported Selling General and Administrative Expense (dollars)** = 0 **Description:**The initial value of the reported variable should always be zero. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAccumulatedReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #128 LI,C | **Initial BS Additional Paid In Capital (dollars)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial value for this stock of equity should be brought into the model. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously   [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #139 LI,C | **Initial Shares Outstanding (shares)** = 10000 **Description:**This is one location where the accounting model interfaces with the model of the business. The initial number of shares outstanding should be brought into the model. **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialSharesOutstanding) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #141 C | **Intangible Asset Average Amortization Time (Year)** = 10 **Description:**This is the length of time over which intangible assets are fully amortized on average. **Present In 3 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level.   [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization.   [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.   [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetAverageAmortizationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #147 C | **Inventory Units Shipped (units/Year)** = 5000 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of inventory units shipped should be calculated somewhere in the model of a business. **Present In 3 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.   [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.   [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryUnitsShipped) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #148 C | **Investing Cash Inflows (dollars/Year)** = 0 **Description:**The cash flow coming into the firm from investing activities is caused by sales of PPE or intangible assets as well as investments in financial instruments. None of those flows are instituted in this model. **Present In 3 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing.   [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #171 C | **Marketing Expense (dollars/Year)** = 50 **Description:**The flow of value consumed in marketing the firms goods and services. The accounting model does not separate the cash flows from value flows for marketing, so if this is important for your purpose you will want to add a marketing accrual stock to short term assets or liabilities. **Present In 3 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) The marketing expense is reported when it has been consumed. This is typically after the promotions have run.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #173 C | **Months per Year (Months/Year)** = 12 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMonthsperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #177 C | **New Debt Issued (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue debt must be determined through some decision rule. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) New long term debt flows into the stock whenever the company needs to borrow.   [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm.   [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) This quantity initializes the stock of long term debt in dynamic equilibrium.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewDebtIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #200 C | **One Year (Year)** = 1 **Description:**This variable enables us to turn the difference between two balance sheet accounts into an equally sized cash flow. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.   [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOneYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #208 C | **Price per Inventory Unit (dollars/unit)** = 10 **Description:**This is one location where the accounting model interfaces with the model of the business. The price per inventory unit should be calculated somewhere in the model of a business. **Present In 2 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) Revenue is reported when the good is transferred to the customer.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPriceperInventoryUnit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #224 C | **Quarters per Year (quarters/Year)** = 4 **Description:**The number of quarters in a year is used to adjust values reported in those two units. **Present In 3 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used   [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used   [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used   [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used   [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used   [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used   [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuartersperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #275 C | **Research and Development Expense (dollars/Year)** = 150 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of research and development should be calculated somewhere in the model of a business. **Present In 3 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #278 C | **Selling General and Administrative Salary Costs (dollars/Year)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The cost of selling general and administrative employee salaries should be calculated somewhere in the model of a business. **Present In 3 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law.   [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid.   [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) All of the wages consumed by the company will flow into the stock of accrued wages until they are paid.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSellingGeneralandAdministrativeSalaryCosts) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #280 C | **Share Price (dollars/share)** = 20 **Description:**This is one location where the accounting model interfaces with the model of the business. The share price of the firm's equity should be determined by the model. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet.   [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharePrice) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #281 C | **Shares Issued (shares/Year)** = 0 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue shares must be determined through some decision rule. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet.   [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) The flow of cash collected from sales of the firm's shares.   [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) The accumulation of shares outstanding occurs as shares are issued to the public.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSharesIssued) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #284 C | **Supplier Credit Terms in Days (days)** = 45 **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) The average length of time that suppliers allow the firm to repay their accounts over.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSupplierCreditTermsinDays) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #285 C | **Tangible Asset Average Depreciation Time (Year)** = 15 **Description:**This is the length of time over which tangible assets are fully depreciated on average. **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level.   [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.   [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.   [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTangibleAssetAverageDepreciationTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #286 C | **Target for Months of Operating Cash Outflows on Hand (Months)** = 3 **Description:**A simple heuristic for the desired cash balance is to carry a certain number of months of cash expenses on hand. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTargetforMonthsofOperatingCashOutflowsonHand) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #287 C | **Tax Rate (Dmnl)** = 0.2 **Description:**A fractional tax rate as a percentage of the earnings before taxes. **Present In 2 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTaxRate) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #291 C | **Total Dividend Payment (dollars)** = 50 **Description:**This is one location where the accounting model interfaces with the model of the business. The decision to issue dividends must be determined through some decision rule. **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding.   [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalDividendPayment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #295 C | **Units in Inventory (units)** = 500 **Description:**This is one location where the accounting model interfaces with the model of the business. The number of units in inventory should be calculated somewhere in the model of a business. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)  **Used By**   [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes.   [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) This will initialize the stock of the value of inventory in dynamic equilibrium.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsUnitsinInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #298 C | **Weeks Between Wage Payments (weeks)** = 2 **Description:**The frequency of the payment of wages in the company **Present In 2 Views:**   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksBetweenWagePayments) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #299 C | **Weeks per Year (weeks/Year)** = 52 **Description:**A variable to help in the integration of concepts typically measures using different time units. **Present In 1 View:**   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) This variable translates the weeks between wage payments into a variable measured in years.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWeeksperYear) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |

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| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Flow (71 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #13 F,A | **Aging of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously   [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #14 F,A | **Aging of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously   [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #15 F,A | **Aging of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously   [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #16 F,A | **Aging of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously   [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #17 F,A | **Aging of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously   [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #18 F,A | **Aging of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously   [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #19 F,A | **Amortization (dollars/Year)** = [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets)/[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) **Description:**Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #27 F,A | **Borrowing (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) **Description:**New long term debt flows into the stock whenever the company needs to borrow. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBorrowing) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #49 F,A | **Capital Expenditure (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) The cost of PPE increases with every dollar spent on capital expenditure.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalExpenditure) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #50 F,A | **Capital Inflow from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) Dividends are reported when they are paid to shareholders.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalInflowfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #55 F,A | **Cash Inflow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)+[Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)+[Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) **Description:**The inflows of cash into the firm come from three sources, operations, investing, and financing. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashInflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #57 F,A | **Cash Outflow (dollars/Year)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)+[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows)+[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The firm uses cash for three types of activities, operations, investing, and financing. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashOutflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #68 F,A | **Collections from Customers (dollars/Year)** = [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**Customers pay for their orders with a delay indicated by the average collection time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)  **Used By**   [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable.   [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCollectionsfromCustomers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #74 F,A | **Debt Becoming Current (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)/MAX([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent),[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)) **Description:**Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtBecomingCurrent) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #77 F,A | **Depreciation (dollars/Year)** = [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment)/[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) **Description:**Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) Depreciation on tangible long term assets occurs on a straight line basis.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #78 DE,F,A | **Discontinuation of Amortization (dollars/Year)** = DELAY FIXED([Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets), [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime), [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation)) **Description:**Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization.   [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #79 F,A | **Discontinuation of Amortization Accumulation (dollars/Year)** = [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) **Description:**When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortizationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #80 DE,F,A | **Discontinuation of Depreciation (dollars/Year)** = DELAY FIXED( [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) , [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime), [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) ) **Description:**Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation.   [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #81 F,A | **Discontinuation of Depreciation Accumulation (dollars/Year)** = [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) **Description:**When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.   [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #86 F,A | **Drained Reported Amortization (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #87 F,A | **Drained Reported Cost of Goods Sold (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #88 F,A | **Drained Reported Depreciation (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #89 F,A | **Drained Reported Dividends (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #90 F,A | **Drained Reported Financing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #91 F,A | **Drained Reported Interest Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #92 F,A | **Drained Reported Investing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #93 F,A | **Drained Reported Issuance of Shares (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #94 F,A | **Drained Reported Marketing Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0) **Description:**Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #95 F,A | **Drained Reported Research and Development Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #96 F,A | **Drained Reported Revenue (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #97 F,A | **Drained Reported Selling General and Administrative Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #107 F,A | **Increase in Historical Cost of Intangible Assets (dollars/Year)** = [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) **Description:**The cost of intangible assets increases with every dollar spent on intangible asset purchases. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization.   [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #108 F,A | **Increase in Historical Cost of PPE (dollars/Year)** = [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) **Description:**The cost of PPE increases with every dollar spent on capital expenditure. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.   [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #109 F,A | **Increase in Retained Earnings from Net Income (dollars/Year)** = [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) **Description:**Retained earnings is increased once net income has been reported. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinRetainedEarningsfromNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #142 F,A | **Intangible Asset Purchases (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) The cost of intangible assets increases with every dollar spent on intangible asset purchases.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #143 F,A | **Interest on Long Term Debt (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonLongTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #144 F,A | **Interest on Short Term Debt (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonShortTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #145 F,A | **Inventory Consumption (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The value of inventory on the balance sheet decreases with the cost of goods sold. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryConsumption) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #146 F,A | **Inventory Creation (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) **Description:**Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryCreation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #165 F,A | **Latest Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #166 F,A | **Latest Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #167 F,A | **Latest Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #168 F,A | **Latest Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #169 F,A | **Latest Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedPaidinCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #170 F,A | **Latest Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #172 F,A | **Material Purchases on Credit (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Only the portion of material purchases done for credit will flow into the stock of accounts payable. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMaterialPurchasesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #178 F,A | **New Reported Amortization (dollars/Year)** = [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) **Description:**Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #179 F,A | **New Reported Cost of Goods Sold (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The cost of goods sold are reported when the goods are transferred to the customer. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #180 F,A | **New Reported Depreciation (dollars/Year)** = [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) **Description:**Depreciation on tangible long term assets occurs on a straight line basis. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #181 F,A | **New Reported Dividends (dollars/Year)** = [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #182 F,A | **New Reported Financing Cash Flow (dollars/Year)** = [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #183 F,A | **New Reported Interest Expense (dollars/Year)** = [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) **Description:**Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #184 F,A | **New Reported Investing Cash Flow (dollars/Year)** = [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) **Description:**Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #185 F,A | **New Reported Issuance of Shares (dollars/Year)** = [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #186 F,A | **New Reported Marketing Expense (dollars/Year)** = [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) **Description:**The marketing expense is reported when it has been consumed. This is typically after the promotions have run. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #187 F,A | **New Reported Research and Development Expense (dollars/Year)** = [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) **Description:**The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #188 F,A | **New Reported Revenue (dollars/Year)** = [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit)\*[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**Revenue is reported when the good is transferred to the customer. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #189 F,A | **New Reported Selling General and Administrative Expense (dollars/Year)** = [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #203 F,A | **Payment of Accounts Payable (dollars/Year)** = [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) **Description:**Accounts payable are repaid over some average length of time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPaymentofAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #225 F,A | **Removal of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #226 F,A | **Removal of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #227 F,A | **Removal of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #228 F,A | **Removal of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #229 F,A | **Removal of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #230 F,A | **Removal of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #276 F,A | **Sales on Credit (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*(1-[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash)) **Description:**Customers are typically billed after their inventory is delivered and revenue is recorded. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable.   [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSalesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #279 F,A | **Share Issuance (shares/Year)** = [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The accumulation of shares outstanding occurs as shares are issued to the public. **Present In 1 View:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #296 F,A | **Value of Wages Earned By Workers (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**All of the wages consumed by the company will flow into the stock of accrued wages until they are paid. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsValueofWagesEarnedByWorkers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #297 F,A | **Wages Paid to Workers (dollars/Year)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**Wages are paid after a short delay. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWagesPaidtoWorkers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |

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| --- | --- | --- | --- |
| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Auxiliary (204 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** | Thumbnail |
| Accounting Model | #13 F,A | **Aging of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously   [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #14 F,A | **Aging of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously   [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #15 F,A | **Aging of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously   [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #16 F,A | **Aging of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously   [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #17 F,A | **Aging of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously   [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #18 F,A | **Aging of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously   [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAgingofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #19 F,A | **Amortization (dollars/Year)** = [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets)/[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) **Description:**Annual amortization is calculated using the straight line method, which is equivalent to basing the outflow from the stock of net intangible assets on the historical cost rather than the current level. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #23 A | **Average Cost per Inventory Unit (dollars/unit)** = [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) **Description:**While the vast majority of firms use the first in first out or FIFO method to calculate the value of their inventory, the potentially very large number of coflow stocks needed to track every inventory cost layer is prohibitive and against the spirit of most system dynamics models. We have chosen to model the average cost method instead, but this decision may be important if the cost of manufacturing inventory changes very rapidly or is very important for your modelling purposes. **Present In 5 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageCostperInventoryUnit) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #25 A | **Average Receivable Collection Time (Years)** = [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The length of time in years that customers are given to pay for their orders. **Present In 1 View:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) Customers pay for their orders with a delay indicated by the average collection time.   [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageReceivableCollectionTime) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #26 A | **Average Supplier Credit Terms (Years)** = [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays)/[Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) **Description:**The average length of time that suppliers allow the firm to repay their accounts over. **Present In 1 View:**   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) Accounts payable are initialized in dynamic equilibrium following little's law.   [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) Accounts payable are repaid over some average length of time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsAverageSupplierCreditTerms) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #27 F,A | **Borrowing (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) **Description:**New long term debt flows into the stock whenever the company needs to borrow. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBorrowing) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #41 A | **BS Total Assets (dollars)** = [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets)+[BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #42 A | **BS Total Current Assets (dollars)** = [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash)+[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)+[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #43 A | **BS Total Current Liabilities (dollars)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)+[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)+[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #44 A | **BS Total Equity (dollars)** = [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)+[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #45 A | **BS Total Liabilities (dollars)** = [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities)+[BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #46 A | **BS Total Liabilities and Equity (dollars)** = [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities)+[BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #47 A | **BS Total Long Term Assets (dollars)** = [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment)+[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) The sum of all the assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #48 A | **BS Total Long Term Liabilities (dollars)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) The sum of all the liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #49 F,A | **Capital Expenditure (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Every dollar spent to purchase long term assets will flow into the stock of the net value of plant property and equipment. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) The cost of PPE increases with every dollar spent on capital expenditure.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalExpenditure) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #50 F,A | **Capital Inflow from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The capital raised through the issuance of shares increases a stock of capital in the equity section of the firm's balance sheet. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) Dividends are reported when they are paid to shareholders.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCapitalInflowfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #51 A | **Cash Collected from Share Issuance (dollars/Year)** = [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice)\*[Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The flow of cash collected from sales of the firm's shares. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashCollectedfromShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #52 A | **Cash Flow from Changes to Balance Sheet Items (dollars/Year)** = [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets)+[Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) **Description:**The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoBalanceSheetItems) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #53 A | **Cash Flow from Changes to Current Assets (dollars/Year)** = -([Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable)+[Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #54 A | **Cash Flow from Changes to Current Liabilities (dollars/Year)** = ([Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable)+[Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages))/[One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) **Description:**The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) The changes to certain current assets and liabilities impacts net income differently from cash flow from operations. These differences are adjusted for in the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashFlowfromChangestoCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #55 F,A | **Cash Inflow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)+[Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)+[Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) **Description:**The inflows of cash into the firm come from three sources, operations, investing, and financing. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashInflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #56 A | **Cash Material Purchases (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) **Description:**The amount of cash spent to purchase materials. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashMaterialPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #57 F,A | **Cash Outflow (dollars/Year)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)+[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows)+[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The firm uses cash for three types of activities, operations, investing, and financing. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashOutflow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #58 A | **Cash Sales (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) **Description:**This is the fraction of revenue that is collected in cash rather than billed to customers. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)  **Used By**   [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCashSales) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #59 A | **CF Financing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) <> 0 , [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #60 A | **CF Investing Cash Flow (dollars/Year)** = SAMPLE IF TRUE([Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) <> 0 , [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #61 A | **CF Operating Cash Flow (dollars/Year)** = [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses)+[Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) **Description:**This is the reported cash flow from operations using the indirect method. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) The sum of each of the three reported cash flow categories.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #62 A | **CF Total Cash Flow (dollars/Year)** = [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow)+[CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow)+[CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) **Description:**The sum of each of the three reported cash flow categories. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCFTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #63 A | **Change in BS Accounts Payable (dollars)** = [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF)-[Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) **Description:**This is the change in total BS Accounts Payable over the most recent reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #64 A | **Change in BS Accounts Receivable (dollars)** = [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF)-[Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) **Description:**This is the change in total BS Accounts Receivable over the most recent reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #65 A | **Change in BS Accrued Wages (dollars)** = [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF)-[Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) **Description:**This is the change in total BS Accrued Wages over the most recent reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current liabilities imply an increase in cash flow.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #66 A | **Change in BS Inventory (dollars)** = [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF)-[Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) **Description:**This is the change in total BS Inventory over the most recent reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) The difference between the balance sheet accounts must be transformed into a cash flow so that it can be used to calculate the operating cash flows using the indirect method. Any increases in current assets imply a decrease in cash flow.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsChangeinBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #67 A | **Check Reporting (Year)** = MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time), [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod)) **Description:**This variable checks to see whether the current time step is the correct time to report results. **Present In 5 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) When the reporting flag is activated the entire contents of the reported BS Accounts Payable stock move down the chain in a single time step.   [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) When the reporting flag is activated the entire contents of the reported BS Accounts Receivable stock move down the chain in a single time step.   [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) When the reporting flag is activated the entire contents of the reported BS Accrued Wages stock move down the chain in a single time step.   [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) When the reporting flag is activated the entire contents of the reported BS Inventory stock move down the chain in a single time step.   [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) When the reporting flag is activated the entire contents of the reported BS Retained Earnings stock move down the chain in a single time step.   [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step.   [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step.   [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step.   [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step.   [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step.   [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step.   [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step.   [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step.   [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step.   [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step.   [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step.   [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step.   [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step.   [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step.   [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step.   [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step.   [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step.   [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step.   [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it.   [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it.   [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used   [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used   [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used   [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used   [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used   [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used   [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used   [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.   [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain.   [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain.   [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain.   [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain.   [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain.   [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)   [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) The stock of customer accounts receivable.   [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) The total value of the funds that the firm has been paid for issuing its shares.   [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) This is the accumulated balance of cash on hand for the firm.   [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) The balance of debt that will be repaid within a short period of time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCheckReporting) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #68 F,A | **Collections from Customers (dollars/Year)** = [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**Customers pay for their orders with a delay indicated by the average collection time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)  **Used By**   [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable.   [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) The cash flow coming into the firm from operating activities is primarily caused by sales to customers.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCollectionsfromCustomers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #69 A | **Cost of Goods Sold (dollars/Year)** = [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped)\*[Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) **Description:**The cost of goods sold is recorded only once the goods have been shipped to the customer so that this expense can be matched with the revenue it generated. **Present In 3 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) The value of inventory on the balance sheet decreases with the cost of goods sold.   [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) The cost of goods sold are reported when the goods are transferred to the customer.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #74 F,A | **Debt Becoming Current (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)/MAX([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent),[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)) **Description:**Long term debt moves to the stock of short term debt when it is one year away from maturity. Because of computational difficulties with tracking which debt instrument accrues interest we propose a simple first order delay for this formulation rather than a fixed delay. We maintain numerical stability by making sure that the denominator never becomes negative for very short loan terms or very long definitions of current. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDebtBecomingCurrent) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #77 F,A | **Depreciation (dollars/Year)** = [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment)/[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) **Description:**Annual depreciation is calculated using the straight line method, which is equivalent to basing the outflow from the stock of PPE on the historical cost rather than the current level. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) Depreciation on tangible long term assets occurs on a straight line basis.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #78 DE,F,A | **Discontinuation of Amortization (dollars/Year)** = DELAY FIXED([Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets), [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime), [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation)) **Description:**Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization.   [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #79 F,A | **Discontinuation of Amortization Accumulation (dollars/Year)** = [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) **Description:**When an item of intangible assets has been fully amortized its value is removed from the stock of accumulated amortization. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofAmortizationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #80 DE,F,A | **Discontinuation of Depreciation (dollars/Year)** = DELAY FIXED( [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) , [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime), [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) ) **Description:**Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation.   [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #81 F,A | **Discontinuation of Depreciation Accumulation (dollars/Year)** = [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) **Description:**When an item of PPE has been fully depreciated its value is removed from the stock of accumulated depreciation. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDiscontinuationofDepreciationAccumulation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #84 A | **Dividend per Share (dollars/share)** = [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) **Description:**The indicated dividend per share, based on the total cash spent on dividends and the number of shares outstanding. **Present In 1 View:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #85 F,A | **Dividends Paid (dollars/Year)** = IF THEN ELSE(MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))<=([Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay)+[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)):AND:MODULO([Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Time),[Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency))>=[Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay), [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**Once the dividend payment date occurs all of the declared dividends are paid out of the stock of retained earnings. **Present In 5 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.   [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) Dividends are reported when they are paid to shareholders.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDividendsPaid) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #86 F,A | **Drained Reported Amortization (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report amortization, the entire stock of accumulated reported amortization must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedAmortization) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #87 F,A | **Drained Reported Cost of Goods Sold (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report cost of goods sold, the entire stock of accumulated reported cost of goods sold must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedCostofGoodsSold) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #88 F,A | **Drained Reported Depreciation (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report depreciation, the entire stock of accumulated reported depreciation must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDepreciation) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #89 F,A | **Drained Reported Dividends (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report dividends, the entire stock of accumulated reported dividends must be drained in one time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedDividends) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #90 F,A | **Drained Reported Financing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Financing Cash Flow, the entire stock of accumulated reported Financing Cash Flow must be drained in one time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedFinancingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #91 F,A | **Drained Reported Interest Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Interest Expenses, the entire stock of accumulated reported Interest Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInterestExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #92 F,A | **Drained Reported Investing Cash Flow (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) ,0 ) **Description:**Once it is time to report Investing Cash Flow, the entire stock of accumulated reported Investing Cash Flow must be drained in one time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.   [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedInvestingCashFlow) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #93 F,A | **Drained Reported Issuance of Shares (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report share issuance, the entire stock of accumulated reported issuance of shares must be drained in one time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.   [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedIssuanceofShares) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #94 F,A | **Drained Reported Marketing Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0) **Description:**Once it is time to report Marketing Expense, the entire stock of accumulated reported Marketing Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedMarketingExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #95 F,A | **Drained Reported Research and Development Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Research and Development Expense, the entire stock of accumulated reported Research and Development Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedResearchandDevelopmentExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #96 F,A | **Drained Reported Revenue (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report revenue the entire stock of accumulated reported revenue must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedRevenue) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #97 F,A | **Drained Reported Selling General and Administrative Expense (dollars/Year)** = IF THEN ELSE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) , 0 ) **Description:**Once it is time to report Selling General and Administrative Expense, the entire stock of accumulated reported Selling General and Administrative Expense must be drained in one time step. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsDrainedReportedSellingGeneralandAdministrativeExpense) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #99 A | **Financing Cash Inflows (dollars/Year)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)+[Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) **Description:**The cash flow coming into the firm from financing activities is caused by sales of the firm's stock and by increases to the debt issued by the firm. **Present In 3 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing.   [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #100 A | **Financing Cash Outflows (dollars/Year)** = [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment)+[Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock. **Present In 3 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing.   [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) The financing cash flows sum together in this variable that is the same under both the direct and indirect method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFinancingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #103 A | **Frequency of Payment of Wages (Years)** = [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments)/[Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) **Description:**This variable translates the weeks between wage payments into a variable measured in years. **Present In 1 View:**   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) The stock of accrued wages is initialized in dynamic equilibrium following little's law.   [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) Wages are paid after a short delay.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsFrequencyofPaymentofWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #104 A | **Gap Between Assets and Liabilities and Equity (dollars)** = [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets)-[BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #107 F,A | **Increase in Historical Cost of Intangible Assets (dollars/Year)** = [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) **Description:**The cost of intangible assets increases with every dollar spent on intangible asset purchases. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization.   [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #108 F,A | **Increase in Historical Cost of PPE (dollars/Year)** = [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) **Description:**The cost of PPE increases with every dollar spent on capital expenditure. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.   [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #109 F,A | **Increase in Retained Earnings from Net Income (dollars/Year)** = [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) **Description:**Retained earnings is increased once net income has been reported. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIncreaseinRetainedEarningsfromNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #122 A | **Initial Amortization Discontinuation (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) Once the historical costs have spent enough time in the stock to be fully amortized they move out of that stock so as to no longer impact annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialAmortizationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #123 LI,A | **Initial BS Accounts Payable (dollars)** = [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms)\*[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Accounts payable are initialized in dynamic equilibrium following little's law. **Present In 5 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously   [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #124 LI,A | **Initial BS Accounts Receivable (dollars)** = [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit)\*[Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) **Description:**This initializes the stock of accounts receivable in dynamic equilibrium using little's law. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously   [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #125 LI,A | **Initial BS Accrued Wages (dollars)** = ([Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**The stock of accrued wages is initialized in dynamic equilibrium following little's law. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously   [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #126 LI,A | **Initial BS Accumulated Amortization (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #127 LI,A | **Initial BS Accumulated Depreciation (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet.   [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #129 LI,A | **Initial BS Cash (dollars)** = [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows)\*[Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand)/[Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) **Description:**The stock of cash is initialized so that it is at whatever target the firm establishes. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) This is the accumulated balance of cash on hand for the firm.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #130 LI,A | **Initial BS Inventory (dollars)** = ([Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)+[Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory))\*[Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory)/[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**This will initialize the stock of the value of inventory in dynamic equilibrium. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously   [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #131 LI,A | **Initial BS Long Term Debt (dollars)** = [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))/(1-[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate)\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of long term debt in dynamic equilibrium. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) This quantity initializes the stock of short term debt in dynamic equilibrium.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #132 LI,A | **Initial BS Net Intangible Assets (dollars)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)\*[Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime)/2 **Description:**Since dynamic equilibrium for the amortization structures requires that all flows be initialized to the same value exactly half of the total historical cost of intangible assets should be in each of the stocks of net value and accumulated amortization. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #133 LI,A | **Initial BS Net Plant Property and Equipment (dollars)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets)\*[Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime)/2 **Description:**Since dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value exactly half of the total historical cost of tangible assets should be in each of the stocks of net value and accumulated depreciation. Little's law determines the total level as the inflow times the average residency time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.   [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #134 LI,A | **Initial BS Retained Earnings (dollars)** = [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash)+[Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable)+[Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets)-[Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable)-[Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages)-[Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt)-[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)-[Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) **Description:**The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) The stock of retained earnings of the firm is increased by net income and decreased by dividends.   [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously   [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #135 LI,A | **Initial BS Short Term Debt (dollars)** = [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt)/((1-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate))\*([Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm)-[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent))) **Description:**This quantity initializes the stock of short term debt in dynamic equilibrium. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) The initial value of retained earnings is implied by the balance sheet equation and the intiial vlues of all of the assets, liabilities, and equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #136 A | **Initial Depreciation Discontinuation (dollars/Year)** = [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**Dynamic equilibrium for the depreciation structures requires that all flows be initialized to the same value. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) Once the historical costs have spent enough time in the stock to be fully depreciated they move out of that stock so as to no longer impact annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialDepreciationDiscontinuation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #137 LI,A | **Initial Historical Cost of Intangible Assets (dollars)** = [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization)+[Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of intangible assets must be equal to the total net intangibles plus the total accumulated amortization. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) This stock tracks the historical cost of intangible assets because the historical cost is what controls the annual amortization expense. Once intangibles are fully depreciated it moves out of this stock and no longer influences annual amortization.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #138 LI,A | **Initial Historical Cost of PPE (dollars)** = [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation)+[Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) **Description:**To achieve dynamic equilibrium the initial value of the historical cost of PPE must be equal to the total net PPE plus the total accumulated depreciation. **Present In 1 View:**   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) This stock tracks the historical cost of plant property and equipment because the historical cost is what controls the annual depreciation expense. Once PPE is fully depreciated it moves out of this stock and no longer influences annual depreciation.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInitialHistoricalCostofPPE) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #142 F,A | **Intangible Asset Purchases (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) **Description:**Every dollar spent to purchase intangible assets will flow into the stock of the net value of intangible assets. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets)  **Used By**   [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization.   [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) The cost of intangible assets increases with every dollar spent on intangible asset purchases.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsIntangibleAssetPurchases) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #143 F,A | **Interest on Long Term Debt (dollars/Year)** = [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon.   [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonLongTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #144 F,A | **Interest on Short Term Debt (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)\*[Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) **Description:**The interest on debt accrues as a fraction of its current balance. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInterestonShortTermDebt) 1 (3.1%) (+) 1  [2,2] (-) 0  [0,0] |  |
| Accounting Model | #145 F,A | **Inventory Consumption (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The value of inventory on the balance sheet decreases with the cost of goods sold. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryConsumption) 1 (3.1%) (+) 0  [0,0] (-) 1  [4,4] |  |
| Accounting Model | #146 F,A | **Inventory Creation (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) **Description:**Inventory on the balance sheet is valued at its cost to manufacture, which comes from both the cost of labor and the cost of materials. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInventoryCreation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #149 A | **Investing Cash Outflows (dollars/Year)** = [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets)+[Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) **Description:**The cash flow going out of the firm from investing activities is caused by the purchases of tangible and intangible long term assets, as well as the purchase of financial instruments. **Present In 3 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing.   [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) The investing cash flows sum together in this variable that is the same under both the direct and indirect method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsInvestingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #150 A | **IS Amortization (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #151 A | **IS Cost of Goods Sold (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #152 A | **IS Depreciation (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 3 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.   [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #153 A | **IS Earnings Before Taxes (dollars/Year)** = [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit)-[IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #154 A | **IS Earnings per Share (dollars/Year/share)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding), 0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #155 A | **IS Gross Profit (dollars/Year)** = [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue)-[IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #156 A | **IS Interest Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #157 A | **IS Marketing Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #158 A | **IS Net Income (dollars/Year)** = [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes)-[IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 3 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.   [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses.   [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) The value of net income that has flowed into the stock of retained earnings over the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #159 A | **IS Operating Profit (dollars/Year)** = [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit)-[IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #160 A | **IS Research and Development Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #161 A | **IS Revenue (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #162 A | **IS Selling General and Administrative Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #163 A | **IS Tax Expense (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0 , [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense), 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #164 A | **IS Total Operating Expenses (dollars/Year)** = [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense)+[IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense)+[IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsISTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #165 F,A | **Latest Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Payable is stored in the stock of reported BS Accounts Payable over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) This is the most recently reported level of BS Accounts Payable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #166 F,A | **Latest Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accounts Receivable is stored in the stock of reported BS Accounts Receivable over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) This is the most recently reported level of BS Accounts Receivable  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #167 F,A | **Latest Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Accrued Wages is stored in the stock of reported BS Accrued Wages over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) This is the most recently reported level of BS Accrued Wages  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #168 F,A | **Latest Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS inventory is stored in the stock of reported BS inventory over a single time step. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) This is the most recently reported level of BS Inventory  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #169 F,A | **Latest Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Paid in Capital is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) This is the most recently reported level of BS Paid in Capital  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedPaidinCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #170 F,A | **Latest Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag activates the current value of BS Retained Earnings is stored in the stock of reported BS Retained Earnings over a single time step. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) This is the most recently reported level of BS Retained Earnings  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsLatestReportedRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #172 F,A | **Material Purchases on Credit (dollars/Year)** = [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases)\*(1-[Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash)) **Description:**Only the portion of material purchases done for credit will flow into the stock of accounts payable. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsMaterialPurchasesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #175 A | **Net Income Adjusted for Non Cash Expenses (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) = [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP),[IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome)+[IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation)+[IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization),0) **Description:**Under the indirect method cash flow from operations is reconciled with net income by first adding back any non-cash expenses. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) This is the reported cash flow from operations using the indirect method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeAdjustedforNonCashExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #176 A | **Net Income Flow (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)-[New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold)-[New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense)-[New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense)-[New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense)-[New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation)-[New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization)-[New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The flow of net income into the firm occurs as that value is accumulated, not just when it is reported. **Present In 2 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) Retained earnings is increased once net income has been reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNetIncomeFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #178 F,A | **New Reported Amortization (dollars/Year)** = [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) **Description:**Amortization of intangible assets is reported using a straight line method, and is conceptually very similar to depreciation **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) This stock represents all of the amortization that has been created so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #179 F,A | **New Reported Cost of Goods Sold (dollars/Year)** = [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) **Description:**The cost of goods sold are reported when the goods are transferred to the customer. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) This stock represents all of the cost of goods sold that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #180 F,A | **New Reported Depreciation (dollars/Year)** = [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) **Description:**Depreciation on tangible long term assets occurs on a straight line basis. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) This stock represents all of the Depreciation that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #181 F,A | **New Reported Dividends (dollars/Year)** = [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) This stock represents all of the Dividends that have been paid so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #182 F,A | **New Reported Financing Cash Flow (dollars/Year)** = [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) This stock represents all of the Financing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #183 F,A | **New Reported Interest Expense (dollars/Year)** = [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt)+[Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) **Description:**Interest Expenses are reported as loans remain outstanding, accruing interest at the rate they bear. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) This stock represents all of the Interest Expense that has been accrued so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #184 F,A | **New Reported Investing Cash Flow (dollars/Year)** = [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) **Description:**Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) This stock represents all of the Investing Cash Flows that have occurred so far this reporting period. It must wait until the end of the period to be reported on the indirect cash flow statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #185 F,A | **New Reported Issuance of Shares (dollars/Year)** = [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) **Description:**Dividends are reported when they are paid to shareholders. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) This stock represents all of the share issuances that have been undertaken so far this reporting period. It must wait until the end of the period to be reported on the owners' equity statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #186 F,A | **New Reported Marketing Expense (dollars/Year)** = [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) **Description:**The marketing expense is reported when it has been consumed. This is typically after the promotions have run. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) This stock represents all of the Marketing Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #187 F,A | **New Reported Research and Development Expense (dollars/Year)** = [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) **Description:**The expense from research and development is reported roughly in time with when the cash outflows from paying researchers and product designers occur, since research and development costs are not allowed to be capitalized under US GAAP. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) This stock represents all of the Research and Development Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #188 F,A | **New Reported Revenue (dollars/Year)** = [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit)\*[Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) **Description:**Revenue is reported when the good is transferred to the customer. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) This stock represents all of the revenue that has been earned so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) This is the fraction of revenue that is collected in cash rather than billed to customers.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) Customers are typically billed after their inventory is delivered and revenue is recorded.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #189 F,A | **New Reported Selling General and Administrative Expense (dollars/Year)** = [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**The Selling General and Administrative expense is reported when it has been consumed. This is typically a little before salaries are paid. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) This stock represents all of the Selling General and Administrative Expense that has been consumed so far this reporting period. It must wait until the end of the period to be reported on the income statement.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsNewReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #190 A | **OE Dividends (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #191 A | **OE Issuance of Shares (dollars/Year)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) , 0) **Description:**This variable will hold the most recent reported value so that decisions can be made based on it. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #192 A | **OE Net Income (dollars/Year)** = [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) **Description:**The value of net income that has flowed into the stock of retained earnings over the reporting period. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOENetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #195 A | **OE Quarterly Dividends (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #196 A | **OE Quarterly Issuance of Shares (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #197 A | **OE Quarterly Net Income (dollars/quarter)** = [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) **Description:**The quarterly net income reported on the owners' equity statement. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOEQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #201 A | **Operating Cash Inflows (dollars/Year)** = [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales)+[Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) **Description:**The cash flow coming into the firm from operating activities is primarily caused by sales to customers. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)  **Used By**   [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) The inflows of cash into the firm come from three sources, operations, investing, and financing.   [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashInflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #202 A | **Operating Cash Outflows (dollars/Year)** = [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases)+[Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable)+[Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers)+[Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense)+[Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense)+[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses. **Present In 2 Views:**   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)  **Used By**   [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) The firm uses cash for three types of activities, operations, investing, and financing.   [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) The stock of cash is initialized so that it is at whatever target the firm establishes.   [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsOperatingCashOutflows) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #203 F,A | **Payment of Accounts Payable (dollars/Year)** = [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable)/[Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) **Description:**Accounts payable are repaid over some average length of time. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) The total amount that the company will need to pay to suppliers for previous materials purchases.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsPaymentofAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #209 A | **Quarterly Amortization (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #210 A | **Quarterly Cost of Goods Sold (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #211 A | **Quarterly Depreciation (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #212 A | **Quarterly Earnings Before Taxes (dollars/quarter)** = [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit)-[Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) **Description:**The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #213 A | **Quarterly Earnings per Share (dollars/(quarter\*share))** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome)/[Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding),0) **Description:**The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyEarningsperShare) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #214 A | **Quarterly Gross Profit (dollars/quarter)** = [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue)-[Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) **Description:**The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #215 A | **Quarterly Interest Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #216 A | **Quarterly Marketing Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #217 A | **Quarterly Net Income (dollars/quarter)** = [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes)-[Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) **Description:**Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) The quarterly net income reported on the owners' equity statement.   [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) The earnings of the firm per share of stock outstanding is a common measure of the value of a firm's stock.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #218 A | **Quarterly Operating Profit (dollars/quarter)** = [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit)-[Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) **Description:**The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) The total earnings before taxes is often used as a simple basis to calculate a corporation's effective tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #219 A | **Quarterly Research and Development Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #220 A | **Quarterly Revenue (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) The gross profit of an enterprise is a measure of its revenue minus its cost of goods sold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #221 A | **Quarterly Selling General and Administrative Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**If the model is set to quarterly reporting then this variable should be used **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) It is common to total the operating expenses of a business for reporting on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlySellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #222 A | **Quarterly Tax Expense (dollars/quarter)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense)/[Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear), 0) **Description:**The most recent value of the quarterly tax expense. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) Net income is the bottom line income number on the income statement and is the most closely watched indicator of corporate performance. It is calculated as revenue minus all expenses on the income statement.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #223 A | **Quarterly Total Operating Expenses (dollars/quarter)** = [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense)+[Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense)+[Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense)+[Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation)+[Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) **Description:**It is common to total the operating expenses of a business for reporting on the income statement. **Present In 1 View:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)  **Used By**   [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) The operating profit of an enterprise can be calculated as its revenue minus all of its expenses before interest and taxes, or as its gross profit minus to total operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsQuarterlyTotalOperatingExpenses) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #225 F,A | **Removal of Reported BS Accounts Payable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Payable stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) This is the level of BS Accounts Payable one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsPayable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #226 F,A | **Removal of Reported BS Accounts Receivable (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accounts Receivable stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) This is the level of BS Accounts Receivable one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccountsReceivable) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #227 F,A | **Removal of Reported BS Accrued Wages (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Accrued Wages stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) This is the level of BS Accrued Wages one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSAccruedWages) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #228 F,A | **Removal of Reported BS Inventory (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Inventory stock is removed from the chain. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) This is the level of BS Inventory one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedBSInventory) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #229 F,A | **Removal of Reported Paid in Capital (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) This is the level of BS Paid in Capital one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedPaidinCapital) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #230 F,A | **Removal of Reported Retained Earnings (dollars/Year)** = IF THEN ELSE( [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings)/[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP), 0) **Description:**When the reporting flag is active the entire contents of the previous BS Retained Earnings stock is removed from the chain. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) This is the level of BS Retained Earnings one reporting period previously  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsRemovalofReportedRetainedEarnings) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #231 A | **Reported Amortization (dollars/Year)** = [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #232 A | **Reported BS Accounts Payable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable),0) **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsPayable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #234 A | **Reported BS Accounts Receivable (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable),0) **Description:**The stock of customer accounts receivable. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccountsReceivable) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #236 A | **Reported BS Accrued Wages (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages),0) **Description:**Wages accrue in this stock until they are paid by the firm. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccruedWages) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #238 A | **Reported BS Accumulated Amortization (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization),0) **Description:**Amortization that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedAmortization) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #239 A | **Reported BS Accumulated Depreciation (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation),0) **Description:**Depreciation that accumulates over time must be recorded so that it can be displayed on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAccumulatedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #240 A | **Reported BS Additional Paid In Capital (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital),0) **Description:**The total value of the funds that the firm has been paid for issuing its shares. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSAdditionalPaidInCapital) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #241 A | **Reported BS Cash (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0, [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) , 0) **Description:**This is the accumulated balance of cash on hand for the firm. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSCash) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #242 A | **Reported BS Inventory (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory),0) **Description:**Inventory on the balance sheet is increased by the cost of any materials and labor, and decreased when the goods are shipped. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) The sum of the components of current assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSInventory) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #244 A | **Reported BS Long Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt),0) **Description:**This stock accumulates all of the debt held by the firm that does not need to be fully repaid soon. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) The sum of the components of long term liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSLongTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #245 A | **Reported BS Net Intangible Assets (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets),0) **Description:**The value of intangibles on the balance sheet is the difference between the historical cost and the total accumulated amortization. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetIntangibleAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #246 A | **Reported BS Net Plant Property and Equipment (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment),0) **Description:**The value of PPE on the balance sheet is the difference between the historical cost and the total accumulated depreciation. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) The sum of the components of long term assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSNetPlantPropertyandEquipment) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #247 A | **Reported BS Retained Earnings (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings),0) **Description:**The stock of retained earnings of the firm is increased by net income and decreased by dividends. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) The sum of the components of equity on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSRetainedEarnings) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #248 A | **Reported BS Short Term Debt (dollars)** = SAMPLE IF TRUE([Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting)=0,[BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt),0) **Description:**The balance of debt that will be repaid within a short period of time. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) The sum of the components of current liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSShortTermDebt) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #249 A | **Reported BS Total Assets (dollars)** = [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets)+[Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) **Description:**The sum of all the assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #250 A | **Reported BS Total Current Assets (dollars)** = [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash)+[Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable)+[Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) **Description:**The sum of the components of current assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #251 A | **Reported BS Total Current Liabilities (dollars)** = [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages)+[Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable)+[Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) **Description:**The sum of the components of current liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalCurrentLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #252 A | **Reported BS Total Equity (dollars)** = [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital)+[Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) **Description:**The sum of the components of equity on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #253 A | **Reported BS Total Liabilities (dollars)** = [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities)+[Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) **Description:**The sum of all the liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #254 A | **Reported BS Total Liabilities and Equity (dollars)** = [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities)+[Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) **Description:**The sum of liabilities and equity on the balance sheet is reported in order to test the balance sheet equation, which says that assets must always equal liabilities plus equity. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) This should always equal zero in order for the balance sheet identity to hold.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #255 A | **Reported BS Total Long Term Assets (dollars)** = [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment)+[Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) **Description:**The sum of the components of long term assets on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) The sum of all the assets on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermAssets) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #256 A | **Reported BS Total Long Term Liabilities (dollars)** = [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) **Description:**The sum of the components of long term liabilities on the balance sheet. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**   [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) The sum of all the liabilities on the balance sheet.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedBSTotalLongTermLiabilities) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #257 A | **Reported Cost of Goods Sold (dollars/Year)** = [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) If the model is set to quarterly reporting then this variable should be used   [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedCostofGoodsSold) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #258 A | **Reported Depreciation (dollars/Year)** = [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDepreciation) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #259 A | **Reported Dividends (dollars/Year)** = [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) This variable will hold the most recent reported value so that decisions can be made based on it.   [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) If the model is set to quarterly reporting then this variable should be used  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedDividends) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #260 A | **Reported Earnings Before Taxes (dollars/Year)** = [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit)-[Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) **Description:**The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate. **Present In 2 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income   [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) A simple formulation for instantaneous taxes due.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedEarningsBeforeTaxes) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #261 A | **Reported Financing Cash Flow (dollars/Year)** = [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #262 A | **Reported Gap Between Assets and Liabilities and Equity (dollars)** = [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets)-[Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) **Description:**This should always equal zero in order for the balance sheet identity to hold. **Present In 1 View:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGapBetweenAssetsandLiabilitiesandEquity) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #263 A | **Reported Gross Profit (dollars/Year)** = [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue)-[Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) **Description:**The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedGrossProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #264 A | **Reported Interest Expense (dollars/Year)** = [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInterestExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #265 A | **Reported Investing Cash Flow (dollars/Year)** = [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) This variable will hold the most recent reported value so that decisions can be made based on it.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #266 A | **Reported Issuance of Shares (dollars/Year)** = [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 1 View:**   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) This variable will hold the most recent reported value so that decisions can be made based on it.   [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) If the model is set to quarterly reporting then this variable should be used  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedIssuanceofShares) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #267 A | **Reported Marketing Expense (dollars/Year)** = [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedMarketingExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #268 A | **Reported Net Income (dollars/Year)** = [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)-[Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) **Description:**The instantaneous value of net income **Present In 3 Views:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedNetIncome) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #269 A | **Reported Operating Profit (dollars/Year)** = [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit)-([Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense)+[Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense)+[Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense)+[Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation)+[Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization)) **Description:**The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate. **Present In 1 View:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) The instantaneous value of earnings before taxes, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedOperatingProfit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #270 A | **Reported Research and Development Expense (dollars/Year)** = [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedResearchandDevelopmentExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #271 A | **Reported Revenue (dollars/Year)** = [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) If the model is set to quarterly reporting then this variable should be used   [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) The instantaneous value of cost of goods sold, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedRevenue) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #272 A | **Reported Selling General and Administrative Expense (dollars/Year)** = [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense)\*[TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP)/[Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) **Description:**The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period. **Present In 2 Views:**   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)  **Used By**   [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) If the model is set to quarterly reporting then this variable should be used   [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) The instantaneous value of operating profit, for calculating the instantaneous value of the tax rate.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedSellingGeneralandAdministrativeExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #273 A | **Reported Tax Expense (dollars/Year)** = MAX([Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes)\*[Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate),0) **Description:**A simple formulation for instantaneous taxes due. **Present In 4 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement)   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) This variable will hold the most recent reported value so that decisions can be made based on it.   [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) The flow of net income into the firm occurs as that value is accumulated, not just when it is reported.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.   [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) The most recent value of the quarterly tax expense.   [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) The instantaneous value of net income  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportedTaxExpense) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #274 A | **Reporting Period (Year)** = IF THEN ELSE([Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch)=1, 1, 0.25) **Description:**The frequency of the reporting period could be annual or quarterly. **Present In 3 Views:**   [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners)  **Used By**   [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) This variable checks to see whether the current time step is the correct time to report results.   [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) The annualized value of reported amortization is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) The annualized value of reported cost of goods sold is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) The annualized value of reported depreciation is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) The annualized value of reported dividends is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) The annualized value of reported Financing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) The annualized value of reported Interest Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) The annualized value of reported Investing Cash Flow is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) The annualized value of reported issuance of shares is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) The annualized value of reported Marketing Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) The annualized value of reported Research and Development Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) The annualized value of reported revenue is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.   [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) The annualized value of reported Selling General and Administrative Expense is calculated based on the size of the outflow from the accumulated reporting stock and the length of the reporting period.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsReportingPeriod) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #276 F,A | **Sales on Credit (dollars/Year)** = [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue)\*(1-[Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash)) **Description:**Customers are typically billed after their inventory is delivered and revenue is recorded. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets)  **Used By**   [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) The stock of customer accounts receivable.   [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) This initializes the stock of accounts receivable in dynamic equilibrium using little's law.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsSalesonCredit) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #279 F,A | **Share Issuance (shares/Year)** = [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) **Description:**The accumulation of shares outstanding occurs as shares are issued to the public. **Present In 1 View:**   [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity)  **Used By**   [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding)  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShareIssuance) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #283 F,A | **Short Term Debt Repayment (dollars/Year)** = [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt)/[Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) **Description:**The cash payment of short term debt is assumed to occur over some average length of time. **Present In 4 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) The balance of debt that will be repaid within a short period of time.   [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) The cash flow going out of the firm from financing activities occurs when the firm pays dividends, repays a loan, or repurchases stock.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsShortTermDebtRepayment) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |
| Accounting Model | #290 A | **Total Cash Flow (dollars/Year)** = [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow)+[Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow)+[Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) **Description:**This variable is the total cash flow using the direct method. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #292 A | **Total Financing Cash Flow (dollars/Year)** = [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows)-[Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) **Description:**The financing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) Financing cash flows that occur over the course of the year must be accumulated so that their total can be reported.   [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalFinancingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #293 A | **Total Investing Cash Flow (dollars/Year)** = [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows)-[Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) **Description:**The investing cash flows sum together in this variable that is the same under both the direct and indirect method. **Present In 2 Views:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement)  **Used By**   [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) Investing cash flows that occur over the course of the year must be accumulated so that their total can be reported.   [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalInvestingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #294 A | **Total Operating Cash Flow (dollars/Year)** = [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows)-[Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) **Description:**The direct method for calculating total operating cash flows adds the actual cash inflows and outflows from all of the operating activities. **Present In 1 View:**   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)  **Used By**   [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) This variable is the total cash flow using the direct method.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsTotalOperatingCashFlow) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #296 F,A | **Value of Wages Earned By Workers (dollars/Year)** = [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory)+[Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) **Description:**All of the wages consumed by the company will flow into the stock of accrued wages until they are paid. **Present In 2 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsValueofWagesEarnedByWorkers) 0 (0.0%) (+) 0  [0,0] (-) 0  [0,0] |  |
| Accounting Model | #297 F,A | **Wages Paid to Workers (dollars/Year)** = [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages)/[Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) **Description:**Wages are paid after a short delay. **Present In 3 Views:**   [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet)   [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations)   [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities)  **Used By**   [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) Wages accrue in this stock until they are paid by the firm.   [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) The cash flow going out of the firm from operating activities is due to the cash payment of the various operating expenses.  [**Feedback Loops:**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFeedbackLoopsWagesPaidtoWorkers) 1 (3.1%) (+) 0  [0,0] (-) 1  [2,2] |  |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Subscripts (0 Variables)** | | |
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| Group | Type | ***Variable Name And Description*** | Thumbnail |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Data (0 Variables)** | | |
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| Group | Type | ***Variable Name And Description*** | Thumbnail |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Game (0 Variables)** | | |
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| Group | Type | ***Variable Name And Description*** | Thumbnail |

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| [**Top**](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#top) | **(Type) Lookup (0 Variables)** | | |
|  |  |  |  |
| Group | Type | ***Variable Name And Description*** |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesA) | [B](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesB) | [C](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesC) | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesD) | E | [F](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesF) | [G](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesG) | [H](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesH) | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesI) | J | K | [L](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesL) | [M](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesM) | [N](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesN) | [O](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesO) | [P](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesP) | [Q](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesQ) | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesR) | [S](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesS) | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesT) | [U](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesU) | [V](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesV) | [W](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListAllVariablesW) | X | Y | Z |

### All Variables (297)

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| Group | Type | **Variable** |
| Accounting Model | L | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) (dollars) |
| Accounting Model | L | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) (dollars) |
| Accounting Model | L | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) (dollars) |
| Accounting Model | L | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) (dollars) |
| Accounting Model | L | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) (dollars) |
| Accounting Model | L | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) (dollars) |
| Accounting Model | L | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) (dollars) |
| Accounting Model | L | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) (dollars) |
| Accounting Model | L | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) (dollars) |
| Accounting Model | L | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) (dollars) |
| Accounting Model | L | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) (dollars) |
| Accounting Model | L | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) |
| Accounting Model | F,A | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | F,A | [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) (dollars/Year) |
| Accounting Model | C | [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) (dollars/Year) |
| Accounting Model | C | [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) (dollars/Year) |
| Accounting Model | C | [Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch) (Dmnl ) |
| Accounting Model | A | [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) (dollars/unit) |
| Accounting Model | C | [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) (Year) |
| Accounting Model | A | [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) (Years) |
| Accounting Model | A | [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) (Years) |
| Accounting Model | F,A | [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) (dollars/Year) |
| Accounting Model | L | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) (dollars) |
| Accounting Model | L | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) (dollars) |
| Accounting Model | L | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) (dollars) |
| Accounting Model | L | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) (dollars) |
| Accounting Model | L | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) (dollars) |
| Accounting Model | L | [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) (dollars) |
| Accounting Model | L | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) (dollars) |
| Accounting Model | L | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) (dollars) |
| Accounting Model | L | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) (dollars) |
| Accounting Model | L | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) (dollars) |
| Accounting Model | L | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) (dollars) |
| Accounting Model | L | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) (dollars) |
| Accounting Model | L | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) (dollars) |
| Accounting Model | A | [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) (dollars) |
| Accounting Model | A | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) (dollars) |
| Accounting Model | A | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) (dollars) |
| Accounting Model | A | [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) (dollars) |
| Accounting Model | A | [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) (dollars) |
| Accounting Model | A | [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) (dollars) |
| Accounting Model | A | [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) (dollars) |
| Accounting Model | F,A | [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) (dollars/Year) |
| Accounting Model | F,A | [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) (dollars/Year) |
| Accounting Model | A | [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) (dollars/Year) |
| Accounting Model | A | [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) (dollars/Year) |
| Accounting Model | A | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) (dollars/Year) |
| Accounting Model | A | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) (dollars/Year) |
| Accounting Model | F,A | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) (dollars/Year) |
| Accounting Model | A | [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) (dollars/Year) |
| Accounting Model | F,A | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) (dollars/Year) |
| Accounting Model | A | [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) (dollars/Year) |
| Accounting Model | A | [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) (dollars/Year) |
| Accounting Model | A | [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) (dollars/Year) |
| Accounting Model | A | [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) (dollars/Year) |
| Accounting Model | A | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) (dollars/Year) |
| Accounting Model | A | [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) (dollars) |
| Accounting Model | A | [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) (dollars) |
| Accounting Model | A | [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) (dollars) |
| Accounting Model | A | [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) (dollars) |
| Accounting Model | A | [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) (Year) |
| Accounting Model | F,A | [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) (dollars/Year) |
| Accounting Model | A | [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) (dollars/Year) |
| Accounting Model | C | [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) (dollars/Year) |
| Accounting Model | C | [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) (dollars/Year) |
| Accounting Model | C | [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers) (days) |
| Accounting Model | C | [Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) (days/Year) |
| Accounting Model | F,A | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (dollars/Year) |
| Accounting Model | C | [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) (Dmnl/Year) |
| Accounting Model | C | [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) (Year) |
| Accounting Model | F,A | [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) (dollars/Year) |
| Accounting Model | DE,F,A | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) (dollars/Year) |
| Accounting Model | F,A | [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) (dollars/Year) |
| Accounting Model | DE,F,A | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) (dollars/Year) |
| Accounting Model | F,A | [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) (dollars/Year) |
| Accounting Model | C | [Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay) (Years) |
| Accounting Model | C | [Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency) (Years) |
| Accounting Model | A | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) (dollars/share) |
| Accounting Model | F,A | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) (dollars/Year) |
| .Control | C | [FINAL TIME](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FINALTIME) (Year) |
| Accounting Model | A | [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) (dollars/Year) |
| Accounting Model | A | [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) (dollars/Year) |
| Accounting Model | C | [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) (Dmnl ) |
| Accounting Model | C | [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) (Dmnl ) |
| Accounting Model | A | [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) (Years) |
| Accounting Model | A | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) (dollars) |
| Accounting Model | L | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) (dollars) |
| Accounting Model | L | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) (dollars) |
| Accounting Model | F,A | [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) (dollars/Year) |
| Accounting Model | F,A | [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) (dollars/Year) |
| Accounting Model | F,A | [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) (dollars/Year) |
| Accounting Model | LI,C | [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) |
| Accounting Model | A | [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) (dollars/Year) |
| Accounting Model | LI,A | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) (dollars) |
| Accounting Model | LI,A | [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) (dollars) |
| Accounting Model | LI,A | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) (dollars) |
| Accounting Model | LI,A | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) (dollars) |
| Accounting Model | LI,A | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) (dollars) |
| Accounting Model | LI,C | [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) (dollars) |
| Accounting Model | LI,A | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) (dollars) |
| Accounting Model | LI,A | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) (dollars) |
| Accounting Model | LI,A | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) (dollars) |
| Accounting Model | LI,A | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) (dollars) |
| Accounting Model | LI,A | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) (dollars) |
| Accounting Model | LI,A | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) (dollars) |
| Accounting Model | LI,A | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) (dollars) |
| Accounting Model | A | [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) (dollars/Year) |
| Accounting Model | LI,A | [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) (dollars) |
| Accounting Model | LI,A | [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) (dollars) |
| Accounting Model | LI,C | [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) (shares) |
| .Control | C | [INITIAL TIME](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#INITIALTIME) (Year) |
| Accounting Model | C | [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) (Year) |
| Accounting Model | F,A | [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) (dollars/Year) |
| Accounting Model | F,A | [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) (dollars/Year) |
| Accounting Model | F,A | [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) (dollars/Year) |
| Accounting Model | F,A | [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) (dollars/Year) |
| Accounting Model | F,A | [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) (dollars/Year) |
| Accounting Model | C | [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) (units/Year) |
| Accounting Model | C | [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) (dollars/Year) |
| Accounting Model | A | [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) (dollars/Year) |
| Accounting Model | A | [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) (dollars/Year) |
| Accounting Model | A | [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) (dollars/Year) |
| Accounting Model | A | [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) (dollars/Year) |
| Accounting Model | A | [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) (dollars/Year) |
| Accounting Model | A | [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) (dollars/Year/share) |
| Accounting Model | A | [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) (dollars/Year) |
| Accounting Model | A | [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) (dollars/Year) |
| Accounting Model | A | [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) (dollars/Year) |
| Accounting Model | A | [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) (dollars/Year) |
| Accounting Model | A | [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) (dollars/Year) |
| Accounting Model | A | [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | A | [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) (dollars/Year) |
| Accounting Model | A | [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | A | [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) (dollars/Year) |
| Accounting Model | A | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | C | [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) (dollars/Year) |
| Accounting Model | F,A | [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) (dollars/Year) |
| Accounting Model | C | [Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) (Months/Year) |
| Accounting Model | A | [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) (dollars/Year) |
| Accounting Model | A | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) (dollars/Year) |
| Accounting Model | C | [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) (dollars/Year) |
| Accounting Model | F,A | [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) (dollars/Year) |
| Accounting Model | F,A | [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) (dollars/Year) |
| Accounting Model | F,A | [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) (dollars/Year) |
| Accounting Model | F,A | [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) (dollars/Year) |
| Accounting Model | F,A | [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) (dollars/Year) |
| Accounting Model | F,A | [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) (dollars/Year) |
| Accounting Model | F,A | [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) (dollars/Year) |
| Accounting Model | F,A | [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | F,A | [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) (dollars/Year) |
| Accounting Model | F,A | [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | A | [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) (dollars/Year) |
| Accounting Model | A | [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) (dollars/Year) |
| Accounting Model | A | [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) (dollars/Year) |
| Accounting Model | L | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) (dollars) |
| Accounting Model | L | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) (dollars) |
| Accounting Model | A | [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) (dollars/quarter) |
| Accounting Model | A | [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) (dollars/quarter) |
| Accounting Model | A | [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) (dollars/quarter) |
| Accounting Model | L | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) (dollars) |
| Accounting Model | L | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) (dollars) |
| Accounting Model | C | [One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) (Year) |
| Accounting Model | A | [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) (dollars/Year) |
| Accounting Model | A | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) (dollars/Year) |
| Accounting Model | F,A | [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) (dollars/Year) |
| Accounting Model | L | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) (dollars) |
| Accounting Model | L | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) (dollars) |
| Accounting Model | L | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) (dollars) |
| Accounting Model | L | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) (dollars) |
| Accounting Model | C | [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit) (dollars/unit) |
| Accounting Model | A | [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) (dollars/quarter) |
| Accounting Model | A | [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) (dollars/quarter) |
| Accounting Model | A | [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) (dollars/quarter) |
| Accounting Model | A | [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) (dollars/quarter) |
| Accounting Model | A | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) (dollars/(quarter\*share)) |
| Accounting Model | A | [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) (dollars/quarter) |
| Accounting Model | A | [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) (dollars/quarter) |
| Accounting Model | A | [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) (dollars/quarter) |
| Accounting Model | A | [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) (dollars/quarter) |
| Accounting Model | A | [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) (dollars/quarter) |
| Accounting Model | C | [Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear) (quarters/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | A | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) (dollars/Year) |
| Accounting Model | A | [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) (dollars) |
| Accounting Model | L | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) (dollars) |
| Accounting Model | A | [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) (dollars) |
| Accounting Model | L | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) (dollars) |
| Accounting Model | A | [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) (dollars) |
| Accounting Model | L | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) (dollars) |
| Accounting Model | A | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) (dollars) |
| Accounting Model | A | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) (dollars) |
| Accounting Model | A | [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) (dollars) |
| Accounting Model | A | [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) (dollars) |
| Accounting Model | A | [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) (dollars) |
| Accounting Model | L | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) (dollars) |
| Accounting Model | A | [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) (dollars) |
| Accounting Model | A | [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) (dollars) |
| Accounting Model | A | [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) (dollars) |
| Accounting Model | A | [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) (dollars) |
| Accounting Model | A | [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) (dollars) |
| Accounting Model | A | [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) (dollars) |
| Accounting Model | A | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) (dollars) |
| Accounting Model | A | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) (dollars) |
| Accounting Model | A | [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) (dollars) |
| Accounting Model | A | [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) (dollars) |
| Accounting Model | A | [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) (dollars) |
| Accounting Model | A | [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) (dollars) |
| Accounting Model | A | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) (dollars/Year) |
| Accounting Model | A | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) (dollars/Year) |
| Accounting Model | A | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) (dollars/Year) |
| Accounting Model | A | [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) (dollars/Year) |
| Accounting Model | A | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) (dollars/Year) |
| Accounting Model | A | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) (dollars/Year) |
| Accounting Model | A | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) (dollars/Year) |
| Accounting Model | A | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) (dollars/Year) |
| Accounting Model | A | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) (dollars/Year) |
| Accounting Model | A | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) (dollars/Year) |
| Accounting Model | A | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) (dollars/Year) |
| Accounting Model | A | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) (dollars/Year) |
| Accounting Model | A | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | A | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) (dollars/Year) |
| Accounting Model | A | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | A | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) (dollars/Year) |
| Accounting Model | A | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (Year) |
| Accounting Model | C | [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | F,A | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) (dollars/Year) |
| .Control | A | [SAVEPER](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SAVEPER) (Year ) |
| Accounting Model | C | [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) (dollars/Year) |
| Accounting Model | F,A | [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) (shares/Year) |
| Accounting Model | C | [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) (dollars/share) |
| Accounting Model | C | [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) (shares/Year) |
| Accounting Model | L | [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) (shares) |
| Accounting Model | F,A | [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) (dollars/Year) |
| Accounting Model | C | [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays) (days) |
| Accounting Model | C | [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) (Year) |
| Accounting Model | C | [Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand) (Months) |
| Accounting Model | C | [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) (Dmnl) |
| .Control | C | [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) (Year ) |
| Accounting Model | A | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) (dollars/Year) |
| Accounting Model | C | [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment) (dollars) |
| Accounting Model | A | [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) (dollars/Year) |
| Accounting Model | A | [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) (dollars/Year) |
| Accounting Model | A | [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) (dollars/Year) |
| Accounting Model | C | [Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) (units) |
| Accounting Model | F,A | [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) (dollars/Year) |
| Accounting Model | F,A | [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) (dollars/Year) |
| Accounting Model | C | [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments) (weeks) |
| Accounting Model | C | [Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) (weeks/Year) |

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### Variable Link Detail (297)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Group | Type | **Variable** | **In/Out Counts** | **In/Out Ratio** | **In Links by Polarity** | **Out Links by Polarity** |
| Accounting Model | A | [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) (Year) | 2 | 68 | 0.03 | 0| 0| 2 | 0| 0|68 |
| .Control | C | [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) (Year ) | 0 | 46 | 0.00 | 0| 0| 0 | 13|31| 2 |
| Accounting Model | A | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (Year) | 1 | 13 | 0.08 | 0| 0| 1 | 0|12| 1 |
| Accounting Model | LI,A | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) (dollars) | 10 |  3 | 3.33 | 5| 5| 0 | 3| 0| 0 |
| Accounting Model | C | [Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear) (quarters/Year) | 0 | 11 | 0.00 | 0| 0| 0 | 0| 0|11 |
| Accounting Model | A | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) (dollars/Year) | 9 |  1 | 9.00 | 1| 8| 0 | 1| 0| 0 |
| Accounting Model | A | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) (dollars/Year) | 6 |  3 | 2.00 | 6| 0| 0 | 2| 1| 0 |
| Accounting Model | LI,A | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) (dollars) | 4 |  4 | 1.00 | 3| 1| 0 | 4| 0| 0 |
| Accounting Model | F,A | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (dollars/Year) | 5 |  3 | 1.67 | 0| 0| 5 | 2| 1| 0 |
| Accounting Model | L | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) (dollars) | 4 |  4 | 1.00 | 3| 1| 0 | 3| 0| 1 |
| Accounting Model | L | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) (dollars) | 4 |  4 | 1.00 | 3| 1| 0 | 3| 0| 1 |
| Accounting Model | A | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) (dollars/Year) | 2 |  5 | 0.40 | 2| 0| 0 | 1| 2| 2 |
| Accounting Model | A | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) (dollars/Year) | 6 |  1 | 6.00 | 1| 5| 0 | 1| 0| 0 |
| Accounting Model | LI,A | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) (dollars) | 4 |  3 | 1.33 | 3| 1| 0 | 2| 1| 0 |
| Accounting Model | LI,A | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) (dollars) | 3 |  4 | 0.75 | 3| 0| 0 | 3| 1| 0 |
| Accounting Model | LI,A | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) (dollars) | 3 |  4 | 0.75 | 2| 1| 0 | 3| 1| 0 |
| Accounting Model | L | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) (dollars) | 3 |  4 | 0.75 | 2| 1| 0 | 3| 0| 1 |
| Accounting Model | L | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) (dollars) | 3 |  4 | 0.75 | 2| 1| 0 | 3| 0| 1 |
| Accounting Model | L | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) (dollars) | 3 |  4 | 0.75 | 2| 1| 0 | 3| 0| 1 |
| Accounting Model | L | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) (dollars) | 3 |  4 | 0.75 | 2| 1| 0 | 3| 0| 1 |
| Accounting Model | A | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 0| 1| 2 |
| Accounting Model | A | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 1| 0| 2 |
| Accounting Model | A | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 0| 1| 2 |
| Accounting Model | A | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 0| 1| 2 |
| Accounting Model | A | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 0| 1| 2 |
| Accounting Model | A | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 0| 1| 2 |
| Accounting Model | A | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 0| 1| 2 |
| Accounting Model | A | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) (dollars/Year) | 3 |  3 | 1.00 | 2| 1| 0 | 0| 1| 2 |
| Accounting Model | A | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) (dollars/quarter) | 5 |  1 | 5.00 | 5| 0| 0 | 0| 1| 0 |
| Accounting Model | F,A | [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) (dollars/Year) | 2 |  4 | 0.50 | 2| 0| 0 | 4| 0| 0 |
| Accounting Model | A | [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) (dollars/Year) | 5 |  1 | 5.00 | 0| 0| 5 | 1| 0| 0 |
| Accounting Model | A | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) (dollars/Year) | 5 |  1 | 5.00 | 5| 0| 0 | 0| 1| 0 |
| Accounting Model | LI,A | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) (dollars) | 4 |  2 | 2.00 | 2| 0| 2 | 1| 1| 0 |
| Accounting Model | LI,A | [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) (dollars) | 2 |  4 | 0.50 | 2| 0| 0 | 4| 0| 0 |
| Accounting Model | F,A | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (dollars/Year) | 4 |  2 | 2.00 | 1| 1| 2 | 1| 1| 0 |
| Accounting Model | L | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) (dollars) | 3 |  3 | 1.00 | 2| 1| 0 | 2| 0| 1 |
| Accounting Model | L | [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) (shares) | 2 |  3 | 0.67 | 2| 0| 0 | 0| 1| 2 |
| Accounting Model | A | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) (dollars/Year) | 3 |  2 | 1.50 | 2| 1| 0 | 0| 0| 2 |
| Accounting Model | A | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) (dollars/Year) | 3 |  2 | 1.50 | 2| 1| 0 | 0| 0| 2 |
| Accounting Model | L | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 2| 0| 0 |
| Accounting Model | L | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 2| 0| 0 |
| Accounting Model | L | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 2| 0| 0 |
| Accounting Model | L | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 2| 0| 0 |
| Accounting Model | L | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 1| 1| 0 |
| Accounting Model | L | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 1| 1| 0 |
| Accounting Model | L | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 1| 1| 0 |
| Accounting Model | L | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 1| 1| 0 |
| Accounting Model | A | [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) (dollars/Year) | 2 |  3 | 0.67 | 1| 1| 0 | 1| 0| 2 |
| Accounting Model | LI,A | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) (dollars) | 2 |  3 | 0.67 | 2| 0| 0 | 3| 0| 0 |
| Accounting Model | LI,A | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) (dollars) | 2 |  3 | 0.67 | 2| 0| 0 | 3| 0| 0 |
| Accounting Model | LI,A | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 2| 0| 0 |
| Accounting Model | F,A | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | DE,F,A | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) (dollars/Year) | 3 |  2 | 1.50 | 3| 0| 0 | 1| 1| 0 |
| Accounting Model | DE,F,A | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) (dollars/Year) | 3 |  2 | 1.50 | 3| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) (dollars/Year) | 2 |  3 | 0.67 | 1| 1| 0 | 2| 1| 0 |
| Accounting Model | C | [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) (dollars/Year) | 0 |  5 | 0.00 | 0| 0| 0 | 5| 0| 0 |
| Accounting Model | L | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 1| 0| 1 |
| Accounting Model | L | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 1| 0| 1 |
| Accounting Model | L | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) (dollars) | 3 |  2 | 1.50 | 2| 1| 0 | 1| 0| 1 |
| Accounting Model | L | [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) (dollars) | 2 |  3 | 0.67 | 2| 0| 0 | 2| 0| 1 |
| Accounting Model | C | [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) (dollars/Year) | 0 |  5 | 0.00 | 0| 0| 0 | 5| 0| 0 |
| Accounting Model | C | [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) (dollars/Year) | 0 |  5 | 0.00 | 0| 0| 0 | 5| 0| 0 |
| Accounting Model | F,A | [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) (dollars/Year) | 2 |  3 | 0.67 | 1| 1| 0 | 2| 1| 0 |
| Accounting Model | F,A | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) (dollars/Year) | 3 |  2 | 1.50 | 1| 1| 1 | 1| 1| 0 |
| Accounting Model | F,A | [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 1| 0 |
| Accounting Model | A | [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 2| 0| 0 |
| Accounting Model | A | [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 2| 0| 0 |
| Accounting Model | C | [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) (Year) | 0 |  4 | 0.00 | 0| 0| 0 | 3| 1| 0 |
| Accounting Model | F,A | [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 1| 0 |
| Accounting Model | F,A | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 2| 0| 0 |
| Accounting Model | A | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) (dollars/Year) | 3 |  1 | 3.00 | 2| 1| 0 | 0| 0| 1 |
| Accounting Model | A | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) (dollars/Year) | 3 |  1 | 3.00 | 2| 1| 0 | 0| 0| 1 |
| Accounting Model | A | [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 2| 0| 0 |
| Accounting Model | A | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) (dollars) | 3 |  1 | 3.00 | 3| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) (dollars) | 3 |  1 | 3.00 | 3| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 0| 1| 0 |
| Accounting Model | F,A | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 0| 1| 0 |
| Accounting Model | F,A | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 0| 1| 0 |
| Accounting Model | F,A | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 0| 1| 0 |
| Accounting Model | F,A | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 0| 1| 0 |
| Accounting Model | F,A | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 0| 1| 0 |
| Accounting Model | A | [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 0| 1| 0 |
| Accounting Model | A | [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) (dollars/quarter) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 0| 1 |
| Accounting Model | A | [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 0| 1| 0 |
| Accounting Model | A | [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 0| 1| 0 |
| Accounting Model | A | [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) (dollars/quarter) | 3 |  1 | 3.00 | 0| 0| 3 | 1| 0| 0 |
| Accounting Model | F,A | [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 1| 0 |
| Accounting Model | A | [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | L | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | F,A | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 1| 0| 0 |
| Accounting Model | F,A | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 1| 0| 0 |
| Accounting Model | F,A | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 1| 0| 0 |
| Accounting Model | F,A | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 1| 0| 0 |
| Accounting Model | F,A | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 1| 0| 0 |
| Accounting Model | F,A | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) (dollars/Year) | 3 |  1 | 3.00 | 1| 1| 1 | 1| 0| 0 |
| Accounting Model | A | [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) (dollars/Year) | 2 |  2 | 1.00 | 0| 0| 2 | 1| 0| 1 |
| Accounting Model | A | [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) (dollars/Year) | 2 |  2 | 1.00 | 0| 0| 2 | 1| 0| 1 |
| Accounting Model | A | [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | F,A | [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | C | [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) (Year) | 0 |  4 | 0.00 | 0| 0| 0 | 3| 1| 0 |
| Accounting Model | LI,C | [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) (dollars) | 0 |  4 | 0.00 | 0| 0| 0 | 3| 1| 0 |
| Accounting Model | LI,A | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) (dollars) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | LI,A | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) (dollars) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | L | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) (Years) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 1| 0 |
| Accounting Model | A | [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 1| 1| 0 |
| Accounting Model | A | [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | C | [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) (Year) | 0 |  4 | 0.00 | 0| 0| 0 | 0| 2| 2 |
| Accounting Model | C | [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) (Dmnl/Year) | 0 |  4 | 0.00 | 0| 0| 0 | 4| 0| 0 |
| Accounting Model | C | [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) (dollars/Year) | 0 |  4 | 0.00 | 0| 0| 0 | 4| 0| 0 |
| Accounting Model | A | [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | F,A | [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) (dollars/Year) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 1| 0 |
| Accounting Model | F,A | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) (dollars/Year) | 3 |  1 | 3.00 | 3| 0| 0 | 0| 1| 0 |
| Accounting Model | F,A | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) (dollars/Year) | 3 |  1 | 3.00 | 3| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) (dollars/Year) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) (dollars/Year) | 3 |  1 | 3.00 | 1| 2| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) (dollars/Year) | 2 |  2 | 1.00 | 2| 0| 0 | 2| 0| 0 |
| Accounting Model | A | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) (dollars) | 3 |  1 | 3.00 | 3| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) (dollars) | 3 |  1 | 3.00 | 3| 0| 0 | 1| 0| 0 |
| Accounting Model | L | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 0| 0| 1 |
| Accounting Model | L | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 0| 0| 1 |
| Accounting Model | A | [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) (Years) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 1| 0 |
| Accounting Model | A | [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) (Years) | 2 |  2 | 1.00 | 1| 1| 0 | 1| 1| 0 |
| Accounting Model | L | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | L | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) (dollars) | 3 |  1 | 3.00 | 2| 1| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) (dollars/Year) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) (dollars/Year) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) (dollars/Year) | 3 |  0 | ∞ | 3| 0| 0 | 0| 0| 0 |
| Accounting Model | C | [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) (shares/Year) | 0 |  3 | 0.00 | 0| 0| 0 | 3| 0| 0 |
| Accounting Model | C | [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) (dollars/Year) | 0 |  3 | 0.00 | 0| 0| 0 | 3| 0| 0 |
| Accounting Model | A | [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) (dollars/Year) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 0| 1| 0 |
| Accounting Model | A | [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) (dollars) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) (dollars/quarter) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) (dollars/quarter) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) (dollars/(quarter\*share)) | 3 |  0 | ∞ | 0| 0| 3 | 0| 0| 0 |
| Accounting Model | A | [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) (dollars/quarter) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) (dollars/quarter) | 3 |  0 | ∞ | 0| 0| 3 | 0| 0| 0 |
| Accounting Model | A | [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) (dollars/quarter) | 3 |  0 | ∞ | 0| 0| 3 | 0| 0| 0 |
| Accounting Model | F,A | [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 1| 1| 0 |
| Accounting Model | F,A | [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 1| 1| 0 |
| Accounting Model | C | [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) (dollars/Year) | 0 |  3 | 0.00 | 0| 0| 0 | 3| 0| 0 |
| Accounting Model | F,A | [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) (dollars/Year) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) (dollars/Year) | 2 |  1 | 2.00 | 0| 0| 2 | 0| 1| 0 |
| Accounting Model | A | [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) (dollars/Year) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) (dollars/Year) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) (dollars/Year) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) (dollars/Year) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) (dollars/Year) | 2 |  1 | 2.00 | 0| 0| 2 | 1| 0| 0 |
| Accounting Model | A | [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) (dollars/Year) | 2 |  1 | 2.00 | 0| 0| 2 | 0| 1| 0 |
| Accounting Model | A | [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) (dollars/Year) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) (dollars/Year/share) | 3 |  0 | ∞ | 0| 0| 3 | 0| 0| 0 |
| Accounting Model | A | [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) (dollars/Year) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) (dollars/Year) | 2 |  1 | 2.00 | 0| 0| 2 | 0| 1| 0 |
| Accounting Model | C | [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) (units/Year) | 0 |  3 | 0.00 | 0| 0| 0 | 2| 1| 0 |
| Accounting Model | F,A | [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) (dollars/Year) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 2| 0| 0 |
| Accounting Model | LI,A | [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,A | [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 2| 0| 0 |
| Accounting Model | F,A | [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 2| 0| 0 |
| Accounting Model | C | [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) (Dmnl ) | 0 |  3 | 0.00 | 0| 0| 0 | 1| 2| 0 |
| Accounting Model | A | [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) (dollars) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) (dollars) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) (dollars) | 2 |  1 | 2.00 | 1| 1| 0 | 0| 1| 0 |
| Accounting Model | A | [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) (dollars) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | A | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) (dollars/Year) | 3 |  0 | ∞ | 3| 0| 0 | 0| 0| 0 |
| Accounting Model | A | [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) (dollars/Year) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) (dollars/Year) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) (dollars/Year) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) (dollars/Year) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) (dollars/Year) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) (dollars/Year) | 1 |  2 | 0.50 | 1| 0| 0 | 2| 0| 0 |
| Accounting Model | A | [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 0| 1| 0 |
| Accounting Model | A | [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) (dollars) | 2 |  1 | 2.00 | 2| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) (Year) | 0 |  3 | 0.00 | 0| 0| 0 | 1| 0| 2 |
| Accounting Model | A | [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) (dollars/unit) | 2 |  1 | 2.00 | 1| 1| 0 | 1| 0| 0 |
| Accounting Model | C | [Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) (units) | 0 |  2 | 0.00 | 0| 0| 0 | 1| 1| 0 |
| Accounting Model | C | [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment) (dollars) | 0 |  2 | 0.00 | 0| 0| 0 | 1| 0| 1 |
| Accounting Model | C | [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) (dollars/share) | 0 |  2 | 0.00 | 0| 0| 0 | 2| 0| 0 |
| Accounting Model | F,A | [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) (shares/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) (dollars/Year) | 0 |  2 | 0.00 | 0| 0| 0 | 2| 0| 0 |
| Accounting Model | A | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) (dollars/Year) | 2 |  0 | ∞ | 1| 1| 0 | 0| 0| 0 |
| Accounting Model | A | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) (dollars) | 2 |  0 | ∞ | 1| 1| 0 | 0| 0| 0 |
| Accounting Model | A | [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) (dollars) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) (dollars) | 2 |  0 | ∞ | 0| 0| 2 | 0| 0| 0 |
| Accounting Model | A | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) (dollars) | 2 |  0 | ∞ | 0| 0| 2 | 0| 0| 0 |
| Accounting Model | C | [One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) (Year) | 0 |  2 | 0.00 | 0| 0| 0 | 0| 2| 0 |
| Accounting Model | A | [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) (dollars/Year) | 2 |  0 | ∞ | 0| 0| 2 | 0| 0| 0 |
| Accounting Model | A | [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) (dollars/Year) | 2 |  0 | ∞ | 0| 0| 2 | 0| 0| 0 |
| Accounting Model | F,A | [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) (dollars/Year) | 0 |  2 | 0.00 | 0| 0| 0 | 2| 0| 0 |
| Accounting Model | C | [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) (dollars/Year) | 0 |  2 | 0.00 | 0| 0| 0 | 2| 0| 0 |
| Accounting Model | F,A | [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 0| 1| 0 |
| Accounting Model | A | [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) (dollars) | 2 |  0 | ∞ | 1| 1| 0 | 0| 0| 0 |
| Accounting Model | C | [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) (Dmnl ) | 0 |  2 | 0.00 | 0| 0| 0 | 1| 1| 0 |
| Accounting Model | A | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) (dollars/share) | 2 |  0 | ∞ | 1| 1| 0 | 0| 0| 0 |
| Accounting Model | F,A | [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 0| 1| 0 |
| Accounting Model | F,A | [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 0| 1| 0 |
| Accounting Model | C | [Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) (days/Year) | 0 |  2 | 0.00 | 0| 0| 0 | 0| 2| 0 |
| Accounting Model | A | [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) (dollars/Year) | 1 |  1 | 1.00 | 0| 0| 1 | 1| 0| 0 |
| Accounting Model | A | [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) (dollars/Year) | 1 |  1 | 1.00 | 0| 0| 1 | 1| 0| 0 |
| Accounting Model | A | [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) (dollars) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | F,A | [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) (dollars/Year) | 1 |  1 | 1.00 | 1| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) (weeks/Year) | 0 |  1 | 0.00 | 0| 0| 0 | 0| 1| 0 |
| Accounting Model | C | [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments) (weeks) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) (Dmnl) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand) (Months) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays) (days) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| .Control | A | [SAVEPER](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SAVEPER) (Year ) | 1 |  0 | ∞ | 1| 0| 0 | 0| 0| 0 |
| Accounting Model | C | [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit) (dollars/unit) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | A | [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) (dollars/quarter) | 1 |  0 | ∞ | 1| 0| 0 | 0| 0| 0 |
| Accounting Model | A | [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) (dollars/Year) | 1 |  0 | ∞ | 1| 0| 0 | 0| 0| 0 |
| Accounting Model | C | [Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) (Months/Year) | 0 |  1 | 0.00 | 0| 0| 0 | 0| 1| 0 |
| Accounting Model | LI,C | [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) (shares) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | LI,C | [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) (dollars) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency) (Years) | 0 |  1 | 0.00 | 0| 0| 0 | 0| 0| 1 |
| Accounting Model | C | [Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay) (Years) | 0 |  1 | 0.00 | 0| 0| 0 | 0| 0| 1 |
| Accounting Model | C | [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers) (days) | 0 |  1 | 0.00 | 0| 0| 0 | 1| 0| 0 |
| Accounting Model | C | [Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch) (Dmnl ) | 0 |  1 | 0.00 | 0| 0| 0 | 0| 0| 1 |
| .Control | C | [INITIAL TIME](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#INITIALTIME) (Year) | ( 0| 0) | ∞ | 0| 0| 0 | 0| 0| 0 |
| .Control | C | [FINAL TIME](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FINALTIME) (Year) | ( 0| 0) | ∞ | 0| 0| 0 | 0| 0| 0 |

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### Supplementary Variables (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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### Supplementary Variables Being Used (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | A | B | [C](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesC) | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesD) | E | F | [G](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesG) | H | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesI) | J | K | L | M | N | [O](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesO) | P | [Q](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesQ) | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesR) | S | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListUnusedVariablesT) | U | V | W | X | Y | Z |

### Unused Variables (16)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |
| Accounting Model | A | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) (dollars/Year) |
| Accounting Model | A | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) (dollars/share) |
| Accounting Model | A | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) (dollars/Year/share) |
| Accounting Model | A | [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) (dollars/Year) |
| Accounting Model | A | [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) (dollars/Year) |
| Accounting Model | A | [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) (dollars/Year) |
| Accounting Model | A | [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) (dollars/quarter) |
| Accounting Model | A | [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) (dollars/quarter) |
| Accounting Model | A | [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) (dollars/quarter) |
| Accounting Model | A | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) (dollars/(quarter\*share)) |
| Accounting Model | A | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) (dollars) |
| Accounting Model | A | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) (dollars) |
| Accounting Model | A | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) (dollars/Year) |
| Accounting Model | A | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) (dollars/Year) |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | A | B | C | D | E | F | G | H | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithEmbeddedDataI) | J | K | L | M | N | O | P | Q | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithEmbeddedDataR) | S | T | U | V | W | X | Y | Z |

### Equations With Embedded Data (5)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |
| Accounting Model | LI,A | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) (dollars) |
| Accounting Model | LI,A | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) (dollars) |
| Accounting Model | LI,A | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) (dollars) |
| Accounting Model | LI,A | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) (dollars) |
| Accounting Model | A | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (Year) |

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### Nonmonotonic Lookup Functions (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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### Non-Zero End Sloped Lookup Functions (0)

|  |  |  |  |
| --- | --- | --- | --- |
| Group | Type | **Variable** | **Non-Zero** |

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### Cascading Lookup Functions (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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### Equations With Step Pulse Or Related Functions (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithIfThenElseFunctionsA) | B | C | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithIfThenElseFunctionsD) | E | F | G | H | I | J | K | [L](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithIfThenElseFunctionsL) | M | N | O | P | Q | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithIfThenElseFunctionsR) | S | T | U | V | W | X | Y | Z |

### Equations With If Then Else Functions (32)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |
| Accounting Model | F,A | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | F,A | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | A | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (Year) |

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| **Quick Links:** | A | B | C | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithMinOrMaxFunctionsD) | E | F | G | H | I | J | K | L | M | N | O | P | Q | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListEquationsWithMinOrMaxFunctionsR) | S | T | U | V | W | X | Y | Z |

### Equations With Min Or Max Functions (2)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |
| Accounting Model | F,A | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (dollars/Year) |
| Accounting Model | A | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) (dollars/Year) |

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### Complex Variable (Richardson's Rule Threshold = 3) (14)

|  |  |  |  |
| --- | --- | --- | --- |
| Group | Type | **Variable** | **Complexity** |
| Accounting Model | L | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) (dollars) | 4 |
| Accounting Model | L | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) (dollars) | 4 |
| Accounting Model | F,A | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (dollars/Year) | 4 |
| Accounting Model | LI,A | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) (dollars) | 4 |
| Accounting Model | LI,A | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) (dollars) | 4 |
| Accounting Model | LI,A | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) (dollars) | 4 |
| Accounting Model | F,A | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (dollars/Year) | 5 |
| Accounting Model | A | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) (dollars/Year) | 5 |
| Accounting Model | A | [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) (dollars/Year) | 5 |
| Accounting Model | A | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) (dollars/quarter) | 5 |
| Accounting Model | A | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) (dollars/Year) | 6 |
| Accounting Model | A | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) (dollars/Year) | 6 |
| Accounting Model | A | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) (dollars/Year) | 9 |
| Accounting Model | LI,A | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) (dollars) | 10 |

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### Complex Stock (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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### Variables With Source Information (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListDimensionlessUnitVariablesA) | B | C | D | E | [F](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListDimensionlessUnitVariablesF) | G | H | I | J | K | L | M | N | O | P | Q | R | S | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListDimensionlessUnitVariablesT) | U | V | W | X | Y | Z |

### Variables With Dimensionless Units (4)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |
| Accounting Model | C | [Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch) (Dmnl ) |
| Accounting Model | C | [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) (Dmnl ) |
| Accounting Model | C | [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) (Dmnl ) |
| Accounting Model | C | [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) (Dmnl) |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedA) | [B](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedB) | [C](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedC) | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedD) | E | [F](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedF) | [G](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedG) | [H](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedH) | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedI) | J | K | [L](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedL) | [M](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedM) | [N](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedN) | [O](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedO) | [P](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedP) | [Q](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedQ) | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedR) | [S](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedS) | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedT) | [U](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedU) | [V](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedV) | [W](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListValueRangeSpecifiedW) | X | Y | Z |

### Variables without Predefined Min or Max Values (293)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |
| Accounting Model | L | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) (dollars) |
| Accounting Model | L | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) (dollars) |
| Accounting Model | L | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) (dollars) |
| Accounting Model | L | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) (dollars) |
| Accounting Model | L | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) (dollars) |
| Accounting Model | L | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) (dollars) |
| Accounting Model | L | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) (dollars) |
| Accounting Model | L | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) (dollars) |
| Accounting Model | L | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) (dollars) |
| Accounting Model | L | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) (dollars) |
| Accounting Model | L | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) (dollars) |
| Accounting Model | L | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) |
| Accounting Model | F,A | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | F,A | [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) (dollars/Year) |
| Accounting Model | C | [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) (dollars/Year) |
| Accounting Model | C | [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) (dollars/Year) |
| Accounting Model | C | [Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch) (Dmnl ) |
| Accounting Model | A | [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) (dollars/unit) |
| Accounting Model | C | [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) (Year) |
| Accounting Model | A | [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) (Years) |
| Accounting Model | A | [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) (Years) |
| Accounting Model | F,A | [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) (dollars/Year) |
| Accounting Model | L | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) (dollars) |
| Accounting Model | L | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) (dollars) |
| Accounting Model | L | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) (dollars) |
| Accounting Model | L | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) (dollars) |
| Accounting Model | L | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) (dollars) |
| Accounting Model | L | [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) (dollars) |
| Accounting Model | L | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) (dollars) |
| Accounting Model | L | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) (dollars) |
| Accounting Model | L | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) (dollars) |
| Accounting Model | L | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) (dollars) |
| Accounting Model | L | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) (dollars) |
| Accounting Model | L | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) (dollars) |
| Accounting Model | L | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) (dollars) |
| Accounting Model | A | [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) (dollars) |
| Accounting Model | A | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) (dollars) |
| Accounting Model | A | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) (dollars) |
| Accounting Model | A | [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) (dollars) |
| Accounting Model | A | [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) (dollars) |
| Accounting Model | A | [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) (dollars) |
| Accounting Model | A | [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) (dollars) |
| Accounting Model | F,A | [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) (dollars/Year) |
| Accounting Model | F,A | [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) (dollars/Year) |
| Accounting Model | A | [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) (dollars/Year) |
| Accounting Model | A | [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) (dollars/Year) |
| Accounting Model | A | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) (dollars/Year) |
| Accounting Model | A | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) (dollars/Year) |
| Accounting Model | F,A | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) (dollars/Year) |
| Accounting Model | A | [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) (dollars/Year) |
| Accounting Model | F,A | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) (dollars/Year) |
| Accounting Model | A | [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) (dollars/Year) |
| Accounting Model | A | [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) (dollars/Year) |
| Accounting Model | A | [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) (dollars/Year) |
| Accounting Model | A | [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) (dollars/Year) |
| Accounting Model | A | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) (dollars/Year) |
| Accounting Model | A | [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) (dollars) |
| Accounting Model | A | [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) (dollars) |
| Accounting Model | A | [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) (dollars) |
| Accounting Model | A | [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) (dollars) |
| Accounting Model | A | [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) (Year) |
| Accounting Model | F,A | [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) (dollars/Year) |
| Accounting Model | A | [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) (dollars/Year) |
| Accounting Model | C | [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) (dollars/Year) |
| Accounting Model | C | [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) (dollars/Year) |
| Accounting Model | C | [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers) (days) |
| Accounting Model | C | [Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) (days/Year) |
| Accounting Model | F,A | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (dollars/Year) |
| Accounting Model | C | [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) (Dmnl/Year) |
| Accounting Model | C | [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) (Year) |
| Accounting Model | F,A | [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) (dollars/Year) |
| Accounting Model | DE,F,A | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) (dollars/Year) |
| Accounting Model | F,A | [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) (dollars/Year) |
| Accounting Model | DE,F,A | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) (dollars/Year) |
| Accounting Model | F,A | [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) (dollars/Year) |
| Accounting Model | C | [Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay) (Years) |
| Accounting Model | C | [Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency) (Years) |
| Accounting Model | A | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) (dollars/share) |
| Accounting Model | F,A | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) (dollars/Year) |
| Accounting Model | F,A | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | A | [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) (dollars/Year) |
| Accounting Model | A | [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) (dollars/Year) |
| Accounting Model | C | [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) (Dmnl ) |
| Accounting Model | C | [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) (Dmnl ) |
| Accounting Model | A | [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) (Years) |
| Accounting Model | A | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) (dollars) |
| Accounting Model | L | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) (dollars) |
| Accounting Model | L | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) (dollars) |
| Accounting Model | F,A | [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) (dollars/Year) |
| Accounting Model | F,A | [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) (dollars/Year) |
| Accounting Model | F,A | [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) (dollars/Year) |
| Accounting Model | LI,C | [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) (dollars) |
| Accounting Model | LI,C | [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) |
| Accounting Model | A | [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) (dollars/Year) |
| Accounting Model | LI,A | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) (dollars) |
| Accounting Model | LI,A | [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) (dollars) |
| Accounting Model | LI,A | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) (dollars) |
| Accounting Model | LI,A | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) (dollars) |
| Accounting Model | LI,A | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) (dollars) |
| Accounting Model | LI,C | [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) (dollars) |
| Accounting Model | LI,A | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) (dollars) |
| Accounting Model | LI,A | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) (dollars) |
| Accounting Model | LI,A | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) (dollars) |
| Accounting Model | LI,A | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) (dollars) |
| Accounting Model | LI,A | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) (dollars) |
| Accounting Model | LI,A | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) (dollars) |
| Accounting Model | LI,A | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) (dollars) |
| Accounting Model | A | [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) (dollars/Year) |
| Accounting Model | LI,A | [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) (dollars) |
| Accounting Model | LI,A | [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) (dollars) |
| Accounting Model | LI,C | [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) (shares) |
| Accounting Model | C | [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) (Year) |
| Accounting Model | F,A | [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) (dollars/Year) |
| Accounting Model | F,A | [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) (dollars/Year) |
| Accounting Model | F,A | [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) (dollars/Year) |
| Accounting Model | F,A | [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) (dollars/Year) |
| Accounting Model | F,A | [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) (dollars/Year) |
| Accounting Model | C | [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) (units/Year) |
| Accounting Model | C | [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) (dollars/Year) |
| Accounting Model | A | [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) (dollars/Year) |
| Accounting Model | A | [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) (dollars/Year) |
| Accounting Model | A | [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) (dollars/Year) |
| Accounting Model | A | [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) (dollars/Year) |
| Accounting Model | A | [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) (dollars/Year) |
| Accounting Model | A | [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) (dollars/Year/share) |
| Accounting Model | A | [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) (dollars/Year) |
| Accounting Model | A | [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) (dollars/Year) |
| Accounting Model | A | [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) (dollars/Year) |
| Accounting Model | A | [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) (dollars/Year) |
| Accounting Model | A | [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) (dollars/Year) |
| Accounting Model | A | [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | A | [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) (dollars/Year) |
| Accounting Model | A | [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | A | [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) (dollars/Year) |
| Accounting Model | A | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | C | [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) (dollars/Year) |
| Accounting Model | F,A | [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) (dollars/Year) |
| Accounting Model | C | [Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) (Months/Year) |
| Accounting Model | A | [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) (dollars/Year) |
| Accounting Model | A | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) (dollars/Year) |
| Accounting Model | C | [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) (dollars/Year) |
| Accounting Model | F,A | [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) (dollars/Year) |
| Accounting Model | F,A | [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) (dollars/Year) |
| Accounting Model | F,A | [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) (dollars/Year) |
| Accounting Model | F,A | [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) (dollars/Year) |
| Accounting Model | F,A | [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) (dollars/Year) |
| Accounting Model | F,A | [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) (dollars/Year) |
| Accounting Model | F,A | [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) (dollars/Year) |
| Accounting Model | F,A | [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) (dollars/Year) |
| Accounting Model | F,A | [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | F,A | [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) (dollars/Year) |
| Accounting Model | F,A | [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | A | [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) (dollars/Year) |
| Accounting Model | A | [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) (dollars/Year) |
| Accounting Model | A | [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) (dollars/Year) |
| Accounting Model | L | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) (dollars) |
| Accounting Model | L | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) (dollars) |
| Accounting Model | A | [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) (dollars/quarter) |
| Accounting Model | A | [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) (dollars/quarter) |
| Accounting Model | A | [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) (dollars/quarter) |
| Accounting Model | L | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) (dollars) |
| Accounting Model | L | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) (dollars) |
| Accounting Model | C | [One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) (Year) |
| Accounting Model | A | [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) (dollars/Year) |
| Accounting Model | A | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) (dollars/Year) |
| Accounting Model | F,A | [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) (dollars/Year) |
| Accounting Model | L | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) (dollars) |
| Accounting Model | L | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) (dollars) |
| Accounting Model | L | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) (dollars) |
| Accounting Model | L | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) (dollars) |
| Accounting Model | C | [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit) (dollars/unit) |
| Accounting Model | A | [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) (dollars/quarter) |
| Accounting Model | A | [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) (dollars/quarter) |
| Accounting Model | A | [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) (dollars/quarter) |
| Accounting Model | A | [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) (dollars/quarter) |
| Accounting Model | A | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) (dollars/(quarter\*share)) |
| Accounting Model | A | [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) (dollars/quarter) |
| Accounting Model | A | [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) (dollars/quarter) |
| Accounting Model | A | [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) (dollars/quarter) |
| Accounting Model | A | [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) (dollars/quarter) |
| Accounting Model | A | [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) (dollars/quarter) |
| Accounting Model | A | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) (dollars/quarter) |
| Accounting Model | C | [Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear) (quarters/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) (dollars/Year) |
| Accounting Model | F,A | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) (dollars/Year) |
| Accounting Model | A | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) (dollars/Year) |
| Accounting Model | A | [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) (dollars) |
| Accounting Model | L | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) (dollars) |
| Accounting Model | A | [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) (dollars) |
| Accounting Model | L | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) (dollars) |
| Accounting Model | A | [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) (dollars) |
| Accounting Model | L | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) (dollars) |
| Accounting Model | A | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) (dollars) |
| Accounting Model | A | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) (dollars) |
| Accounting Model | A | [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) (dollars) |
| Accounting Model | A | [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) (dollars) |
| Accounting Model | A | [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) (dollars) |
| Accounting Model | L | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) (dollars) |
| Accounting Model | A | [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) (dollars) |
| Accounting Model | A | [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) (dollars) |
| Accounting Model | A | [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) (dollars) |
| Accounting Model | A | [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) (dollars) |
| Accounting Model | A | [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) (dollars) |
| Accounting Model | A | [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) (dollars) |
| Accounting Model | A | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) (dollars) |
| Accounting Model | A | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) (dollars) |
| Accounting Model | A | [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) (dollars) |
| Accounting Model | A | [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) (dollars) |
| Accounting Model | A | [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) (dollars) |
| Accounting Model | A | [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) (dollars) |
| Accounting Model | A | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) (dollars/Year) |
| Accounting Model | A | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) (dollars/Year) |
| Accounting Model | A | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) (dollars/Year) |
| Accounting Model | A | [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) (dollars/Year) |
| Accounting Model | A | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) (dollars/Year) |
| Accounting Model | A | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) (dollars) |
| Accounting Model | A | [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) (dollars/Year) |
| Accounting Model | A | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) (dollars/Year) |
| Accounting Model | A | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) (dollars/Year) |
| Accounting Model | A | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) (dollars/Year) |
| Accounting Model | A | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) (dollars/Year) |
| Accounting Model | A | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) (dollars/Year) |
| Accounting Model | A | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) (dollars/Year) |
| Accounting Model | A | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | A | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) (dollars/Year) |
| Accounting Model | A | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) (dollars/Year) |
| Accounting Model | A | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) (dollars/Year) |
| Accounting Model | A | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (Year) |
| Accounting Model | C | [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) (dollars/Year) |
| Accounting Model | F,A | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) (dollars/Year) |
| Accounting Model | C | [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) (dollars/Year) |
| Accounting Model | F,A | [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) (shares/Year) |
| Accounting Model | C | [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) (dollars/share) |
| Accounting Model | C | [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) (shares/Year) |
| Accounting Model | L | [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) (shares) |
| Accounting Model | F,A | [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) (dollars/Year) |
| Accounting Model | C | [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays) (days) |
| Accounting Model | C | [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) (Year) |
| Accounting Model | C | [Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand) (Months) |
| Accounting Model | C | [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) (Dmnl) |
| Accounting Model | A | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) (dollars/Year) |
| Accounting Model | C | [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment) (dollars) |
| Accounting Model | A | [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) (dollars/Year) |
| Accounting Model | A | [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) (dollars/Year) |
| Accounting Model | A | [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) (dollars/Year) |
| Accounting Model | C | [Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) (units) |
| Accounting Model | F,A | [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) (dollars/Year) |
| Accounting Model | F,A | [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) (dollars/Year) |
| Accounting Model | C | [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments) (weeks) |
| Accounting Model | C | [Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) (weeks/Year) |

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### Function Sensitivity Parameters (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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### Data Lookup Tables (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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### Variables Not In Any View (0)

|  |  |  |
| --- | --- | --- |
| Group | Type | **Variable** |

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### Equations With Unit Errors Or Warnings (2)

|  |  |  |  |
| --- | --- | --- | --- |
| Group | Type | **Variable** | **Units** |
| Accounting Model | A | [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) (Year) | LHS Units: (Year) RHS Units: Improper units for function argument 2 < (Year) > Complete RHS Units: MODULO ( Year , Year ) |
| Accounting Model | F,A | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (dollars/Year) | LHS Units: ($/Year) RHS Units: IFTHENELSE ( ( ( Improper units for function argument 2 < (Year) > <= ( (Year) + (Year) ) ) :AND: ( MODULO ( (Year) , (Year) ) >= (Year) ) ) , ( ($) / (Year) ) , (constant) ) Complete RHS Units: IFTHENELSE ( ( ( MODULO ( Year , Year ) <= ( Year + Year ) ) :AND: ( MODULO ( Year , Year ) >= Year ) ) , ( $ / Year ) , constant ) |

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### Units (9/12)

|  |  |  |
| --- | --- | --- |
| Units | Type | Alternates |
| $ | Basic | [dollars] |
| 1/Year | Basic | [Dmnl/Year] |
| Day | Basic | [days] |
| Dmnl | Basic |  |
| Month | Basic | [Months] |
| share | Basic | [shares] |
| unit | Basic | [units] |
| Week | Basic | [weeks] |
| Year | Basic | [Years] |
| $/quarter | Combined | [dollars/quarter] |
| $/quarter\*share | Combined | [dollars/(quarter\*share)] |
| $/share | Combined | [dollars/share] |
| $/unit | Combined | [dollars/unit] |
| $/Year | Combined | [dollars/Year] |
| $/Year\*share | Combined | [dollars/Year/share] |
| Day/Year | Combined | [days/Year] |
| Month/Year | Combined | [Months/Year] |
| quarter/Year | Combined | [quarters/Year] |
| share/Year | Combined | [shares/Year] |
| unit/Year | Combined | [units/Year] |
| Week/Year | Combined | [weeks/Year] |

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### Feedback Loops (32|0 Maximum Length: 30 [2,4] | [0,0])

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Group | Type | **Variable** | **Loops** | **+** | **-** | **+/- Ratio** | **?** | **Loops (IVV)** | **+** | **-** | **+/- Ratio** | **?** |
| Accounting Model | L | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) (dollars) | 2 (6.2%) | 1 [2,2] | 1 [2,2] | 1.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) (dollars) | 2 (6.2%) | 1 [2,2] | 1 [2,2] | 1.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) (dollars/unit) | 1 (3.1%) | 0 [0,0] | 1 [4,4] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [4,4] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [4,4] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) (dollars/Year) | 1 (3.1%) | 1 [2,2] | 0 [0,0] | Infinite | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) (dollars/Year) | 1 (3.1%) | 1 [2,2] | 0 [0,0] | Infinite | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [4,4] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) (dollars) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) (dollars/Year) | 1 (3.1%) | 0 [0,0] | 1 [2,2] | 0.00 | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch) (Dmnl ) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) (Years) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) (Years) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers) (days) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) (days/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) (Dmnl/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | DE,F,A | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | DE,F,A | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay) (Years) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency) (Years) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) (dollars/share) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| .Control | C | [FINAL TIME](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FINALTIME) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) (Dmnl ) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) (Dmnl ) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) (Years) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,A | [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | LI,C | [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) (shares) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| .Control | C | [INITIAL TIME](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#INITIALTIME) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) (units/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) (dollars/Year/share) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) (Months/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit) (dollars/unit) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) (dollars/(quarter\*share)) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) (dollars/quarter) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear) (quarters/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| .Control | A | [SAVEPER](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SAVEPER) (Year ) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) (shares/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) (dollars/share) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) (shares/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | L | [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) (shares) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays) (days) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) (Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand) (Months) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) (Dmnl) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| .Control | C | [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) (Year ) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment) (dollars) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | A | [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) (units) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | F,A | [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) (dollars/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments) (weeks) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |
| Accounting Model | C | [Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) (weeks/Year) | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] | 0 (  0%) | 0 [0,0] | 0 [0,0] | NA | **0** [0,0] |

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### Macros (0)

|  |  |  |
| --- | --- | --- |
| Name | Macro Definition | Expanded Macro Definition |

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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksA) | [B](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksB) | [C](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksC) | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksD) | E | [F](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksF) | G | [H](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksH) | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksI) | J | K | [L](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksL) | [M](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksM) | [N](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksN) | [O](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksO) | [P](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksP) | [Q](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksQ) | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksR) | [S](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksS) | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksT) | [U](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksU) | [V](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksV) | [W](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListPositivePolarityCausalLinksW) | X | Y | Z |

### Positive Polarity Causal Links (338)

|  |  |  |
| --- | --- | --- |
| Cause | Effect | **Polarity** |
| [Accumulated Reported Amortization](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "AccumulatedReportedAmortization) | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) | + |
| [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) | + |
| [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) | + |
| [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) | + |
| [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) | + |
| [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) | + |
| [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) | + |
| [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) | + |
| [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) | + |
| [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) | + |
| [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) | + |
| [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) | + |
| [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) | + |
| [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) | + |
| [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) | + |
| [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) | + |
| [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) | + |
| [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) | + |
| [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) | + |
| [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) | [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) | + |
| [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) | [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) | + |
| [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) | + |
| [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) | + |
| [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) | [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) | + |
| [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) | [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) | + |
| [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) | [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) | + |
| [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) | + |
| [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) | + |
| [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) | [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) | + |
| [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) | [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) | + |
| [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) | [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) | + |
| [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) | + |
| [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) | [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) | + |
| [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) | + |
| [Borrowing](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "Borrowing) | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | + |
| [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) | + |
| [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) | + |
| [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) | [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) | + |
| [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) | + |
| [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) | [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) | + |
| [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) | + |
| [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) | + |
| [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) | + |
| [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) | [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) | + |
| [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) | [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) | + |
| [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) | + |
| [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) | + |
| [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) | [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) | + |
| [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) | + |
| [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) | + |
| [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) | + |
| [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) | + |
| [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) | + |
| [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) | [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) | + |
| [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) | [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) | + |
| [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) | [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) | + |
| [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) | + |
| [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) | + |
| [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) | + |
| [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) | + |
| [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) | + |
| [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) | [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) | + |
| [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) | [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) | + |
| [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) | [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) | + |
| [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) | [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) | + |
| [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) | [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) | + |
| [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) | [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) | + |
| [Capital Expenditure](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "CapitalExpenditure) | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) | + |
| [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) | [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) | + |
| [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) | [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) | + |
| [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) | [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) | + |
| [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) | [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) | + |
| [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) | [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) | + |
| [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) | [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) | + |
| [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) | [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) | + |
| [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) | + |
| [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | + |
| [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) | [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) | + |
| [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) | + |
| [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) | + |
| [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) | + |
| [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) | + |
| [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) | + |
| [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) | + |
| [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) | [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) | + |
| [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) | [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) | + |
| [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) | [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) | + |
| [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) | + |
| [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | + |
| [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) | [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) | + |
| [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) | [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) | + |
| [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) | [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) | + |
| [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) | + |
| [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | + |
| [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) | [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) | + |
| [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) | [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) | + |
| [Days of Credit Terms Offered to Customers](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "DaysofCreditTermsOfferedtoCustomers) | [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) | + |
| [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | + |
| [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) | + |
| [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) | + |
| [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) | [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) | + |
| [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) | [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) | + |
| [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) | + |
| [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) | [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) | + |
| [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) | [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) | + |
| [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) | [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) | + |
| [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) | [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) | + |
| [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) | [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) | + |
| [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) | + |
| [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) | + |
| [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) | + |
| [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) | + |
| [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) | + |
| [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) | + |
| [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) | + |
| [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) | + |
| [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) | + |
| [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) | + |
| [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) | + |
| [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) | + |
| [Financing Cash Inflows](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "FinancingCashInflows) | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) | + |
| [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) | [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) | + |
| [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) | + |
| [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) | [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) | + |
| [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) | [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) | + |
| [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) | + |
| [Historical Cost of Intangible Assets](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "HistoricalCostofIntangibleAssets) | [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) | + |
| [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) | [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) | + |
| [Increase in Historical Cost of Intangible Assets](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "IncreaseinHistoricalCostofIntangibleAssets) | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) | + |
| [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) | + |
| [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) | + |
| [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) | + |
| [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) | + |
| [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) | + |
| [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) | + |
| [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) | + |
| [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) | + |
| [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) | + |
| [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) | + |
| [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) | + |
| [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) | + |
| [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) | + |
| [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) | + |
| [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) | + |
| [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) | + |
| [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) | + |
| [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) | + |
| [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) | + |
| [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) | + |
| [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) | + |
| [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | + |
| [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) | + |
| [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) | + |
| [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) | + |
| [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) | + |
| [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) | + |
| [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) | + |
| [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) | [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) | + |
| [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) | + |
| [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) | [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) | + |
| [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) | [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) | + |
| [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) | + |
| [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) | + |
| [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) | + |
| [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | + |
| [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) | + |
| [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | + |
| [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) | + |
| [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) | + |
| [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | + |
| [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) | + |
| [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) | + |
| [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | + |
| [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) | [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) | + |
| [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) | + |
| [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | + |
| [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) | [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) | + |
| [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) | + |
| [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) | + |
| [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) | + |
| [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | + |
| [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) | + |
| [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) | + |
| [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) | + |
| [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) | [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) | + |
| [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) | + |
| [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) | + |
| [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) | + |
| [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) | + |
| [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) | [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) | + |
| [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | + |
| [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) | + |
| [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | + |
| [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) | + |
| [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) | + |
| [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) | [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) | + |
| [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) | [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) | + |
| [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) | + |
| [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) | [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) | + |
| [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) | + |
| [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) | + |
| [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) | + |
| [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) | [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) | + |
| [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) | [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) | + |
| [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) | + |
| [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) | [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) | + |
| [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) | [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) | + |
| [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) | + |
| [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) | [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) | + |
| [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) | + |
| [Latest Reported BS Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "LatestReportedBSAccountsPayable) | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) | + |
| [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) | + |
| [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) | + |
| [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) | + |
| [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) | + |
| [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) | + |
| [Marketing Expense](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "MarketingExpense) | [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) | + |
| [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | + |
| [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) | + |
| [Net Income Adjusted for Non Cash Expenses](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "NetIncomeAdjustedforNonCashExpenses) | [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) | + |
| [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) | + |
| [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) | [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) | + |
| [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) | [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) | + |
| [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) | + |
| [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) | + |
| [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) | + |
| [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) | + |
| [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) | + |
| [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) | + |
| [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) | + |
| [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) | + |
| [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) | + |
| [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) | + |
| [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) | + |
| [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) | + |
| [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) | [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) | + |
| [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | + |
| [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) | + |
| [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) | + |
| [OE Previous Reported Paid in Capital](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "OEPreviousReportedPaidinCapital) | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) | + |
| [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) | + |
| [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) | + |
| [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) | + |
| [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) | + |
| [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) | [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) | + |
| [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) | + |
| [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) | + |
| [Payment of Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "PaymentofAccountsPayable) | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | + |
| [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) | + |
| [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) | + |
| [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) | + |
| [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) | + |
| [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit) | [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) | + |
| [Quarterly Amortization](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "QuarterlyAmortization) | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) | + |
| [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) | + |
| [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) | [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) | + |
| [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) | [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) | + |
| [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) | + |
| [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) | [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) | + |
| [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) | [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) | + |
| [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) | + |
| [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) | [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) | + |
| [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) | + |
| [Reported BS Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "ReportedBSAccountsPayable) | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) | + |
| [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) | + |
| [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) | [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) | + |
| [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) | + |
| [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) | + |
| [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) | [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) | + |
| [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) | + |
| [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) | + |
| [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) | [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) | + |
| [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) | [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) | + |
| [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) | + |
| [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) | + |
| [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) | + |
| [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) | [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) | + |
| [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) | [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) | + |
| [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) | [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) | + |
| [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) | [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) | + |
| [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) | [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) | + |
| [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) | + |
| [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) | + |
| [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) | [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) | + |
| [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) | [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) | + |
| [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) | [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) | + |
| [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) | [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) | + |
| [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) | [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) | + |
| [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) | [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) | + |
| [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) | + |
| [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) | + |
| [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) | + |
| [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) | [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) | + |
| [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) | [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) | + |
| [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | + |
| [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) | [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) | + |
| [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | + |
| [Sales on Credit](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "SalesonCredit) | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) | + |
| [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) | [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) | + |
| [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) | + |
| [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) | [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) | + |
| [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) | [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) | + |
| [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) | [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) | + |
| [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) | [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) | + |
| [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) | [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) | + |
| [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) | [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) | + |
| [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) | [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) | + |
| [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) | [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) | + |
| [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) | [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) | + |
| [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays) | [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) | + |
| [Tangible Asset Average Depreciation Time](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "TangibleAssetAverageDepreciationTime) | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) | + |
| [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) | + |
| [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) | + |
| [Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand) | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) | + |
| [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) | + |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [SAVEPER](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SAVEPER) | + |
| [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment) | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) | + |
| [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) | [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) | + |
| [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) | + |
| [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) | [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) | + |
| [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) | + |
| [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) | + |
| [Units in Inventory](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "UnitsinInventory) | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | + |
| [Value of Wages Earned By Workers](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "ValueofWagesEarnedByWorkers) | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) | + |
| [Wages Paid to Workers](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "WagesPaidtoWorkers) | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | + |
| [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments) | [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) | + |

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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksA) | [B](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksB) | [C](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksC) | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksD) | E | [F](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksF) | G | H | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksI) | J | K | L | [M](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksM) | [N](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksN) | [O](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksO) | [P](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksP) | [Q](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksQ) | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksR) | [S](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksS) | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksT) | [U](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksU) | V | [W](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListNegativePolarityCausalLinksW) | X | Y | Z |

### Negative Polarity Causal Links (139)

|  |  |  |
| --- | --- | --- |
| Cause | Effect | **Polarity** |
| [Aging of Reported BS Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "AgingofReportedBSAccountsPayable) | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) | - |
| [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) | - |
| [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) | - |
| [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) | - |
| [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) | - |
| [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) | - |
| [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) | - |
| [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) | [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) | - |
| [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) | [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) | - |
| [BS Total Liabilities and Equity](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "BSTotalLiabilitiesandEquity) | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) | - |
| [Cash Outflow](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "CashOutflow) | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) | - |
| [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) | - |
| [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) | - |
| [Days per Year](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "DaysperYear) | [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) | - |
| [Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) | [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) | - |
| [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | - |
| [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) | - |
| [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) | [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) | - |
| [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) | - |
| [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) | - |
| [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) | - |
| [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) | - |
| [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) | - |
| [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) | - |
| [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) | - |
| [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) | - |
| [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) | - |
| [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) | - |
| [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) | - |
| [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) | - |
| [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) | - |
| [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) | - |
| [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) | - |
| [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) | - |
| [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) | - |
| [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) | - |
| [Financing Cash Outflows](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "FinancingCashOutflows) | [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) | - |
| [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) | - |
| [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) | [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) | - |
| [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) | - |
| [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) | [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) | - |
| [Initial BS Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "InitialBSAccountsPayable) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | - |
| [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | - |
| [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | - |
| [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | - |
| [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) | - |
| [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) | [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) | - |
| [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) | - |
| [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) | - |
| [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) | [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) | - |
| [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) | [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) | - |
| [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) | [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) | - |
| [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) | [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) | - |
| [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) | [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) | - |
| [Months per Year](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "MonthsperYear) | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) | - |
| [New Reported Amortization](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "NewReportedAmortization) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [One Year](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "OneYear) | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) | - |
| [One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) | - |
| [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) | [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) | - |
| [Payment of Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "PaymentofAccountsPayable) | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) | - |
| [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) | [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) | - |
| [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) | [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) | - |
| [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) | [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) | - |
| [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) | [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) | - |
| [Quarterly Cost of Goods Sold](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "QuarterlyCostofGoodsSold) | [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) | - |
| [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) | [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) | - |
| [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) | [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) | - |
| [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) | [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) | - |
| [Removal of Reported BS Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "RemovalofReportedBSAccountsPayable) | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) | - |
| [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) | - |
| [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) | - |
| [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) | - |
| [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) | - |
| [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) | - |
| [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) | - |
| [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) | - |
| [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) | [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) | - |
| [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) | - |
| [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) | [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) | - |
| [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) | - |
| [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) | - |
| [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) | - |
| [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) | - |
| [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) | - |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) | - |
| [Shares Outstanding](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "SharesOutstanding) | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) | - |
| [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | - |
| [Tangible Asset Average Depreciation Time](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "TangibleAssetAverageDepreciationTime) | [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) | - |
| [TIME STEP](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TIMESTEP) | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) | - |
| [Units in Inventory](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "UnitsinInventory) | [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) | - |
| [Wages Paid to Workers](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "WagesPaidtoWorkers) | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) | - |
| [Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) | [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) | - |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Quick Links:** | [A](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksA) | [B](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksB) | [C](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksC) | [D](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksD) | E | F | G | H | [I](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksI) | J | K | L | M | N | O | P | [Q](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksQ) | [R](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksR) | [S](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksS) | [T](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ListFunctionBasedPolarityCausalLinksT) | U | V | W | X | Y | Z |

### Function-based Polarity Causal Links (136)

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| --- | --- | --- |
| Cause | Effect | **Polarity** |
| [Annual Reporting Switch](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "AnnualReportingSwitch) | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) | If Then Else Switch |
| [Average Loan Term](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "AverageLoanTerm) | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) | Inconsistent |
| [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) | Inconsistent |
| [BS Accounts Payable](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "BSAccountsPayable) | [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) | Function[SAMPLEIFTRUE] |
| [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) | [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) | Function[SAMPLEIFTRUE] |
| [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) | [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) | Function[SAMPLEIFTRUE] |
| [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) | Function[SAMPLEIFTRUE] |
| [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) | Function[SAMPLEIFTRUE] |
| [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) | [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) | Function[SAMPLEIFTRUE] |
| [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) | [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) | Function[SAMPLEIFTRUE] |
| [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) | [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) | Function[SAMPLEIFTRUE] |
| [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) | [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) | Function[SAMPLEIFTRUE] |
| [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) | [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) | Function[SAMPLEIFTRUE] |
| [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) | [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) | Function[SAMPLEIFTRUE] |
| [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) | [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) | Function[SAMPLEIFTRUE] |
| [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) | [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "CheckReporting) | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) | If Then Else Switch |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) | Function[SAMPLEIFTRUE] |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) | [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) | Function[SAMPLEIFTRUE] |
| [Definition of Current](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "DefinitionofCurrent) | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) | Inconsistent |
| [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) | Inconsistent |
| [Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay) | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) | Function[IFTHENELSE,MODULO] |
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| [Quarterly Net Income](file:///C:\\Users\\Kawika\\Dropbox\\Research\\Papers%20Submitted\\Accounting%20System%20Dynamics\\Model\\Accounting%20Model_English.html" \l "QuarterlyNetIncome) | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) | Function[SAMPLEIFTRUE] |
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| [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) | [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) |
| [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) |
| [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) |
| [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) |

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### View-Variable Profile

|  |  |
| --- | --- |
| View | View-Variable Profile |
| [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) | 82 vars (27.4%) |
| [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) | 32 vars (10.7%) |
| [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) | 27 vars (9%) |
| [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) | 29 vars (9.7%) |
| [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) | 43 vars (14.4%) |
| [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) | 82 vars (27.4%) |
| [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) | 73 vars (24.4%) |
| [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) | 31 vars (10.4%) |
| [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) | 33 vars (11%) |
| [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets) | 28 vars (9.4%) |
| [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners) | 43 vars (14.4%) |

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### List Of 11 views and their 293 Variables

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) | [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) | [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) | [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) | [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) | [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) | [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) | [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) | [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) | [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets) | [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners) |  |
| **Total:** | **82** | **32** | **27** | **29** | **43** | **82** | **73** | **31** | **33** | **28** | **43** | **Total:** |
| [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentAssets) (In 2 Views) |
| [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSLongTermDebt) (In 3 Views) |
| [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Borrowing](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Borrowing) (In 2 Views) |
| [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSRetainedEarnings) (In 3 Views) |
| [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedAmortization) (In 1 View) |
| [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalCurrentLiabilities) (In 1 View) |
| [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccruedWages) (In 3 Views) |
| [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSCash) (In 1 View) |
| [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetPlantPropertyandEquipment) (In 1 View) |
| [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSInventory) (In 3 Views) |
| [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Interest on Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonShortTermDebt) (In 3 Views) |
| [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWages) (In 1 View) |
| [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetPlantPropertyandEquipment) (In 3 Views) |
| [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermAssets) (In 1 View) |
| [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSLongTermDebt) (In 2 Views) |
| [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (In 5 Views) |  |  |  |  |  |  |  |  |  |  |  | [Dividends Paid](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendsPaid) (In 5 Views) |
| [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAdditionalPaidInCapital) (In 1 View) |
| [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccumulatedDepreciation) (In 1 View) |
| [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Intangible Asset Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetPurchases) (In 2 Views) |
| [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsReceivable) (In 4 Views) |
| [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) (In 5 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccountsPayable) (In 5 Views) |
| [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSNetIntangibleAssets) (In 1 View) |
| [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cash Inflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashInflow) (In 2 Views) |
| [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSRetainedEarnings) (In 3 Views) |
| [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSInventory) (In 4 Views) |
| [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventory) (In 1 View) |
| [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSCash) (In 2 Views) |
| [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSShortTermDebt) (In 1 View) |
| [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalEquity) (In 1 View) |
| [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSRetainedEarnings) (In 1 View) |
| [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Short Term Debt Repayment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShortTermDebtRepayment) (In 4 Views) |
| [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSShortTermDebt) (In 2 Views) |
| [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Inventory Consumption](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryConsumption) (In 2 Views) |
| [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilities) (In 1 View) |
| [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAdditionalPaidInCapital) (In 3 Views) |
| [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Wages Paid to Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WagesPaidtoWorkers) (In 3 Views) |
| [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedAmortization) (In 3 Views) |
| [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalAssets) (In 1 View) |
| [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayable) (In 1 View) |
| [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Depreciation) (In 3 Views) |
| [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLongTermLiabilities) (In 1 View) |
| [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Sales on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SalesonCredit) (In 2 Views) |
| [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Debt Becoming Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtBecomingCurrent) (In 2 Views) |
| [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Accumulated Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedAmortization) (In 2 Views) |
| [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilities) (In 1 View) |
| [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Value of Wages Earned By Workers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ValueofWagesEarnedByWorkers) (In 2 Views) |
| [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccumulatedDepreciation) (In 3 Views) |
| [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Discontinuation of Depreciation Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciationAccumulation) (In 2 Views) |
| [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Net Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetPlantPropertyandEquipment) (In 2 Views) |
| [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) (In 5 Views) |  |  |  |  |  |  |  |  |  |  |  | [Check Reporting](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CheckReporting) (In 5 Views) |
| [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentAssets) (In 1 View) |
| [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Long Term Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermLiabilities) (In 1 View) |
| [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSLongTermDebt) (In 1 View) |
| [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Additional Paid In Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAdditionalPaidInCapital) (In 4 Views) |
| [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Collections from Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CollectionsfromCustomers) (In 3 Views) |
| [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Accumulated Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccumulatedDepreciation) (In 2 Views) |
| [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsReceivable) (In 3 Views) |
| [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGapBetweenAssetsandLiabilitiesandEquity) (In 1 View) |
| [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cash Outflow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashOutflow) (In 2 Views) |
| [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivable) (In 1 View) |
| [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Payment of Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PaymentofAccountsPayable) (In 3 Views) |
| [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Capital Expenditure](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalExpenditure) (In 2 Views) |
| [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLiabilitiesandEquity) (In 1 View) |
| [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Short Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSShortTermDebt) (In 3 Views) |
| [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#Amortization) (In 3 Views) |
| [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Interest on Long Term Debt](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InterestonLongTermDebt) (In 3 Views) |
| [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalEquity) (In 1 View) |
| [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Material Purchases on Credit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MaterialPurchasesonCredit) (In 2 Views) |
| [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSCash) (In 3 Views) |
| [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [BS Total Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSTotalLiabilitiesandEquity) (In 1 View) |
| [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSAccountsPayable) (In 4 Views) |
| [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Inventory Creation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryCreation) (In 2 Views) |
| [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalAssets) (In 1 View) |
| [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSAccruedWages) (In 4 Views) |
| [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalCurrentLiabilities) (In 1 View) |
| [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Total Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSTotalLongTermAssets) (In 1 View) |
| [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Capital Inflow from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CapitalInflowfromShareIssuance) (In 3 Views) |
| [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialBSNetIntangibleAssets) (In 3 Views) |
| [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Increase in Retained Earnings from Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinRetainedEarningsfromNetIncome) (In 2 Views) |
| [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Gap Between Assets and Liabilities and Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#GapBetweenAssetsandLiabilitiesandEquity) (In 1 View) |
| [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [BS Net Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#BSNetIntangibleAssets) (In 2 Views) |
| [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Discontinuation of Amortization Accumulation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortizationAccumulation) (In 2 Views) |
| [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInvestingCashFlow) (In 1 View) |
| [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedFinancingCashFlow) (In 1 View) |
| [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Removal of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccruedWages) (In 1 View) |
| [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Aging of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsReceivable) (In 1 View) |
| [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInvestingCashFlow) (In 1 View) |
| [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISNetIncome) (In 3 Views) |
| [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Latest Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsReceivable) (In 1 View) |
| [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISAmortization) (In 3 Views) |
| [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [CF Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFInvestingCashFlow) (In 1 View) |
| [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Aging of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccountsPayable) (In 1 View) |
| [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Investing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashInflows) (In 3 Views) |
| [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Cash Flow from Changes to Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentAssets) (In 1 View) |
| [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Cash Flow from Changes to Current Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoCurrentLiabilities) (In 1 View) |
| [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Change in BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSInventory) (In 1 View) |
| [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsReceivableforCF) (In 1 View) |
| [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISDepreciation) (In 3 Views) |
| [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Aging of Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSAccruedWages) (In 1 View) |
| [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [CF Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFTotalCashFlow) (In 1 View) |
| [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInvestingCashFlow) (In 1 View) |
| [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Previous BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccruedWagesforCF) (In 1 View) |
| [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [CF Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFOperatingCashFlow) (In 1 View) |
| [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Removal of Reported BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsReceivable) (In 1 View) |
| [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedFinancingCashFlow) (In 1 View) |
| [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Total Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalInvestingCashFlow) (In 2 Views) |
| [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Net Income Adjusted for Non Cash Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeAdjustedforNonCashExpenses) (In 1 View) |
| [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Amount Spent on Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonLongTermAssets) (In 4 Views) |
| [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Share Price](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharePrice) (In 4 Views) |
| [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Investing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InvestingCashOutflows) (In 3 Views) |
| [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Amount Spent on Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AmountSpentonIntangibleAssets) (In 4 Views) |
| [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Change in BS Accounts Receivable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsReceivable) (In 1 View) |
| [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSInventoryforCF) (In 1 View) |
| [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reporting Period](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportingPeriod) (In 3 Views) |
| [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Aging of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedBSInventory) (In 1 View) |
| [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Change in BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccruedWages) (In 1 View) |
| [One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [One Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OneYear) (In 1 View) |
| [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [CF Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CFFinancingCashFlow) (In 1 View) |
| [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Latest Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSInventory) (In 1 View) |
| [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInvestingCashFlow) (In 1 View) |
| [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Latest Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccountsPayable) (In 1 View) |
| [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedFinancingCashFlow) (In 1 View) |
| [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Cash Flow from Changes to Balance Sheet Items](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashFlowfromChangestoBalanceSheetItems) (In 1 View) |
| [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Shares Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesIssued) (In 4 Views) |
| [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Previous BS Inventory for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSInventoryforCF) (In 1 View) |
| [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Change in BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ChangeinBSAccountsPayable) (In 1 View) |
| [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Financing Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashInflows) (In 3 Views) |
| [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) (In 5 Views) |  |  |  |  |  |  |  |  |  |  |  | [Average Cost per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageCostperInventoryUnit) (In 5 Views) |
| [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Latest Reported BS Accrued Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedBSAccruedWages) (In 1 View) |
| [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Investing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInvestingCashFlow) (In 1 View) |
| [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Previous BS Accounts Receivable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsReceivableforCF) (In 1 View) |
| [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Total Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalFinancingCashFlow) (In 2 Views) |
| [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedFinancingCashFlow) (In 1 View) |
| [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cash Collected from Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashCollectedfromShareIssuance) (In 2 Views) |
| [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Previous BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PreviousBSAccountsPayableforCF) (In 1 View) |
| [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accrued Wages for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccruedWagesforCF) (In 1 View) |
| [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Removal of Reported BS Accounts Payable](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSAccountsPayable) (In 1 View) |
| [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported BS Accounts Payable for CF](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedBSAccountsPayableforCF) (In 1 View) |
| [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [New Debt Issued](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewDebtIssued) (In 4 Views) |
| [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Financing Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FinancingCashOutflows) (In 3 Views) |
| [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Total Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalCashFlow) (In 2 Views) |
| [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Financing Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedFinancingCashFlow) (In 1 View) |
| [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Removal of Reported BS Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedBSInventory) (In 1 View) |
| [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISSellingGeneralandAdministrativeExpense) (In 2 Views) |
| [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedAmortization) (In 1 View) |
| [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedSellingGeneralandAdministrativeExpense) (In 1 View) |
| [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyAmortization) (In 2 Views) |
| [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedCostofGoodsSold) (In 1 View) |
| [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedNetIncome) (In 3 Views) |
| [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedRevenue) (In 1 View) |
| [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedOperatingProfit) (In 1 View) |
| [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTaxExpense) (In 2 Views) |
| [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedMarketingExpense) (In 1 View) |
| [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISRevenue) (In 2 Views) |
| [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedInterestExpense) (In 2 Views) |
| [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedCostofGoodsSold) (In 1 View) |
| [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISCostofGoodsSold) (In 2 Views) |
| [Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Annual Reporting Switch](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AnnualReportingSwitch) (In 3 Views) |
| [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTaxExpense) (In 2 Views) |
| [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDepreciation) (In 1 View) |
| [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedResearchandDevelopmentExpense) (In 1 View) |
| [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedResearchandDevelopmentExpense) (In 1 View) |
| [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedInterestExpense) (In 1 View) |
| [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedAmortization) (In 1 View) |
| [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedMarketingExpense) (In 1 View) |
| [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedResearchandDevelopmentExpense) (In 1 View) |
| [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedAmortization) (In 1 View) |
| [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedCostofGoodsSold) (In 1 View) |
| [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyRevenue) (In 2 Views) |
| [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDepreciation) (In 2 Views) |
| [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Net Income Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NetIncomeFlow) (In 2 Views) |
| [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedSellingGeneralandAdministrativeExpense) (In 1 View) |
| [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlySellingGeneralandAdministrativeExpense) (In 2 Views) |
| [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MarketingExpense) (In 3 Views) |
| [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDepreciation) (In 1 View) |
| [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedMarketingExpense) (In 1 View) |
| [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyDepreciation) (In 2 Views) |
| [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedMarketingExpense) (In 2 Views) |
| [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedRevenue) (In 1 View) |
| [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedSellingGeneralandAdministrativeExpense) (In 1 View) |
| [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Tax Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TaxRate) (In 2 Views) |
| [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISInterestExpense) (In 2 Views) |
| [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedResearchandDevelopmentExpense) (In 1 View) |
| [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedInterestExpense) (In 1 View) |
| [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Selling General and Administrative Salary Costs](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SellingGeneralandAdministrativeSalaryCosts) (In 3 Views) |
| [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedRevenue) (In 1 View) |
| [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ResearchandDevelopmentExpense) (In 3 Views) |
| [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedInterestExpense) (In 1 View) |
| [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Inventory Units Shipped](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InventoryUnitsShipped) (In 3 Views) |
| [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedEarningsBeforeTaxes) (In 2 Views) |
| [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedMarketingExpense) (In 1 View) |
| [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedRevenue) (In 2 Views) |
| [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedAmortization) (In 1 View) |
| [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedSellingGeneralandAdministrativeExpense) (In 2 Views) |
| [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyResearchandDevelopmentExpense) (In 2 Views) |
| [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedInterestExpense) (In 1 View) |
| [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyCostofGoodsSold) (In 2 Views) |
| [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Interest Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyInterestExpense) (In 2 Views) |
| [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedAmortization) (In 2 Views) |
| [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Selling General and Administrative Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedSellingGeneralandAdministrativeExpense) (In 1 View) |
| [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyMarketingExpense) (In 2 Views) |
| [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofIntangibleAssets) (In 2 Views) |
| [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Intangible Asset Average Amortization Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IntangibleAssetAverageAmortizationTime) (In 3 Views) |
| [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDepreciation) (In 1 View) |
| [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedCostofGoodsSold) (In 2 Views) |
| [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Marketing Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISMarketingExpense) (In 2 Views) |
| [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Tax Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedTaxExpense) (In 4 Views) |
| [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofGoodsSold) (In 3 Views) |
| [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [IS Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISResearchandDevelopmentExpense) (In 2 Views) |
| [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Cost of Goods Sold](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedCostofGoodsSold) (In 1 View) |
| [Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarters per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuartersperYear) (In 3 Views) |
| [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Reported Research and Development Expense](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedResearchandDevelopmentExpense) (In 2 Views) |
| [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDepreciation) (In 1 View) |
| [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Price per Inventory Unit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#PriceperInventoryUnit) (In 2 Views) |
| [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedGrossProfit) (In 1 View) |
| [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Revenue](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedRevenue) (In 2 Views) |
| [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyNetIncome) (In 2 Views) |
| [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [IS Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsBeforeTaxes) (In 1 View) |
| [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SharesOutstanding) (In 2 Views) |
| [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Earnings Before Taxes](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsBeforeTaxes) (In 1 View) |
| [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyOperatingProfit) (In 1 View) |
| [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyEarningsperShare) (In 1 View) |
| [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyGrossProfit) (In 1 View) |
| [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [IS Gross Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISGrossProfit) (In 1 View) |
| [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [IS Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISTotalOperatingExpenses) (In 1 View) |
| [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [IS Operating Profit](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISOperatingProfit) (In 1 View) |
| [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [IS Earnings per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ISEarningsperShare) (In 1 View) |
| [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Quarterly Total Operating Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#QuarterlyTotalOperatingExpenses) (In 1 View) |
| [Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Days per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysperYear) (In 2 Views) |
| [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) (In 3 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cost of Labor Used to Create Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofLaborUsedtoCreateInventory) (In 3 Views) |
| [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Debt Interest Rate](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DebtInterestRate) (In 2 Views) |
| [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) (In 4 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cost of Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CostofMaterialPurchases) (In 4 Views) |
| [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Definition of Current](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DefinitionofCurrent) (In 2 Views) |
| [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Frequency of Payment of Wages](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FrequencyofPaymentofWages) (In 1 View) |
| [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Weeks Between Wage Payments](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksBetweenWagePayments) (In 2 Views) |
| [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Average Supplier Credit Terms](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageSupplierCreditTerms) (In 1 View) |
| [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Average Loan Term](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageLoanTerm) (In 2 Views) |
| [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Supplier Credit Terms in Days](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#SupplierCreditTermsinDays) (In 2 Views) |
| [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cash Material Purchases](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashMaterialPurchases) (In 2 Views) |
| [Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Weeks per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#WeeksperYear) (In 1 View) |
| [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Fraction of Material Purchases Paid in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofMaterialPurchasesPaidinCash) (In 2 Views) |
| [Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Dividend Payment Delay](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentDelay) (In 2 Views) |
| [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Dividend per Share](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendperShare) (In 1 View) |
| [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Initial Shares Outstanding](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialSharesOutstanding) (In 2 Views) |
| [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Total Dividend Payment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalDividendPayment) (In 2 Views) |
| [Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Dividend Payment Frequency](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DividendPaymentFrequency) (In 1 View) |
| [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Share Issuance](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ShareIssuance) (In 1 View) |
| [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Average Receivable Collection Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AverageReceivableCollectionTime) (In 1 View) |
| [Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Target for Months of Operating Cash Outflows on Hand](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TargetforMonthsofOperatingCashOutflowsonHand) (In 2 Views) |
| [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Operating Cash Inflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashInflows) (In 2 Views) |
| [Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Months per Year](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#MonthsperYear) (In 1 View) |
| [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Cash Sales](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#CashSales) (In 2 Views) |
| [Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Units in Inventory](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#UnitsinInventory) (In 2 Views) |
| [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Days of Credit Terms Offered to Customers](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DaysofCreditTermsOfferedtoCustomers) (In 2 Views) |
| [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Operating Cash Outflows](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OperatingCashOutflows) (In 2 Views) |
| [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Fraction of Sales Collected in Cash](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#FractionofSalesCollectedinCash) (In 2 Views) |
| [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Aging of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedRetainedEarnings) (In 1 View) |
| [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedIssuanceofShares) (In 1 View) |
| [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Quarterly Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyNetIncome) (In 1 View) |
| [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedPaidinCapital) (In 1 View) |
| [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedDividends) (In 1 View) |
| [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEDividends) (In 1 View) |
| [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AccumulatedReportedIssuanceofShares) (In 1 View) |
| [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedDividends) (In 1 View) |
| [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Drained Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DrainedReportedIssuanceofShares) (In 1 View) |
| [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Removal of Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedRetainedEarnings) (In 1 View) |
| [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Quarterly Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyDividends) (In 1 View) |
| [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedIssuanceofShares) (In 1 View) |
| [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEIssuanceofShares) (In 1 View) |
| [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Previous Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedRetainedEarnings) (In 1 View) |
| [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#ReportedDividends) (In 1 View) |
| [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Quarterly Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEQuarterlyIssuanceofShares) (In 1 View) |
| [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Latest Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedRetainedEarnings) (In 1 View) |
| [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedDividends) (In 1 View) |
| [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Reported Retained Earnings](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEReportedRetainedEarnings) (In 1 View) |
| [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Aging of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#AgingofReportedPaidinCapital) (In 1 View) |
| [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Removal of Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#RemovalofReportedPaidinCapital) (In 1 View) |
| [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Accumulated Reported Dividends](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAccumulatedReportedDividends) (In 1 View) |
| [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Net Income](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OENetIncome) (In 1 View) |
| [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [New Reported Issuance of Shares](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#NewReportedIssuanceofShares) (In 1 View) |
| [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Latest Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#LatestReportedPaidinCapital) (In 1 View) |
| [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [OE Previous Reported Paid in Capital](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#OEPreviousReportedPaidinCapital) (In 1 View) |
| [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Depreciation Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialDepreciationDiscontinuation) (In 1 View) |
| [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Increase in Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofIntangibleAssets) (In 1 View) |
| [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Historical Cost of Intangible Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofIntangibleAssets) (In 1 View) |
| [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialHistoricalCostofPPE) (In 1 View) |
| [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Increase in Historical Cost of PPE](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#IncreaseinHistoricalCostofPPE) (In 1 View) |
| [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Discontinuation of Depreciation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofDepreciation) (In 1 View) |
| [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Discontinuation of Amortization](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#DiscontinuationofAmortization) (In 1 View) |
| [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Initial Amortization Discontinuation](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#InitialAmortizationDiscontinuation) (In 1 View) |
| [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Historical Cost of Plant Property and Equipment](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#HistoricalCostofPlantPropertyandEquipment) (In 1 View) |
| [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) (In 2 Views) |  |  |  |  |  |  |  |  |  |  |  | [Tangible Asset Average Depreciation Time](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TangibleAssetAverageDepreciationTime) (In 2 Views) |
| [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) (In 1 View) |  |  |  |  |  |  |  |  |  |  |  | [Total Operating Cash Flow](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#TotalOperatingCashFlow) (In 1 View) |
| **Total:** | **82** | **32** | **27** | **29** | **43** | **82** | **73** | **31** | **33** | **28** | **43** | **Total:** |
|  | [Balance Sheet](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-BalanceSheet) | [Current Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-CurrentAssets) | [Direct Cash Flow Calculations](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-DirectCashFlowCalculations) | [Equity](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Equity) | [Income Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeStatement) | [Income and Expenses](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IncomeandExpenses) | [Indirect Cash Flow Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-IndirectCashFlowStatement) | [Inputs Needed](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-InputsNeeded) | [Liabilities](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Liabilities) | [Long Term Assets](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-LongTermAssets) | [Owners' Equity Statement](file:///C:\Users\Kawika\Dropbox\Research\Papers%20Submitted\Accounting%20System%20Dynamics\Model\Accounting%20Model_English.html#-VIEW-Owners) |  |

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