



## Commonly used fields codes

The following list contains some commonly used GIFI balance sheet field codes. You are not limited to using just these codes. For a complete listing of the GIFI codes, please refer to Appendix A of the Guide RC4088. You must complete the bolded field codes.

<u>Account description</u>	<u>Field code</u>	<u>Account description</u>	<u>Field code</u>
<b>Current assets</b>		<b>Long-term assets</b>	
Cash and deposits	1000	Due from/investment in related parties	2240
Cash	1001	Long-term investments	2300
Accounts receivable	1060	Long-term loans	2360
Trade accounts receivable	1062	Total long-term assets	2589
Taxes receivable	1066	<b>Total assets</b>	<b>2599</b>
Inventories	1120		
Short-term investments	1180	<b>Current liabilities</b>	
Canadian term deposits	1181	Bank overdraft	2600
Prepaid expenses	1484	Trade payables	2621
Total current assets	1599	Wages payable	2624
		Bonuses payable	2626
<b>Capital assets</b>		Taxes payable	2680
Land	1600	Due to shareholder(s)/director(s)	2780
Buildings	1680	Current portion of long term liability	2920
Accumulated amortization of buildings	1681	Total current liabilities	3139
Motor vehicles	1742		
Accumulated amortization of motor vehicles	1743	<b>Long-term liabilities</b>	
Computer equipment/software	1774	Long-term debt	3140
Accumulated amortization of computer equipment/software	1775	Future (deferred) income taxes	3240
Furniture and fixtures	1787	Due to shareholder(s)/director(s)	3260
Accumulated amortization of furniture and fixtures	1788	Due to related parties	3300
Leasehold improvements	1918	Total long-term liabilities	3450
Accumulated amortization of leasehold improvements	1919	<b>Total liabilities</b>	<b>3499</b>
Total tangible capital assets	2008	<b>Shareholder equity</b>	
Total accumulated amortization of tangible capital assets	2009	Common shares	3500
Goodwill	2012	Preferred shares	3520
Accumulated amortization of goodwill	2013	Contributed surplus	3541
Incorporation costs	2018	Retained earnings/deficit	3600
Accumulated amortization of incorporation costs	2019	<b>Total shareholder equity</b>	<b>3620</b>
		Total liabilities and shareholder equity	3640
		<b>Retained earnings</b>	
		Retained earnings/deficit – start	3660
		Net income/loss	3680
		Dividends declared	3700
		<b>Retained earnings/deficit – end</b>	<b>3849</b>