

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.

Account description	Field code	Account description	Field code
Current assets		Long-term assets	
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	Total assets	2599
Inventories	1120		
Short-term investments	1180	Current liabilities	
Canadian term deposits	1181	Bank overdraft	2600
Prepaid expenses	1484	Trade payables	2621
Total current assets	1599	Wages payable	2624
		Bonuses payable	2626
Capital assets		Taxes payable	2680
Land	1600	Due to shareholder(s)/director(s)	2780
Buildings	1680	Current part of long term liability	2920
Accumulated amortization of buildings	1681	Total current liabilities	3139
Motor vehicles	1742		
Accumulated amortization of motor vehicles	1743	Long-term liabilities	
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	Total liabilities	3499
Total tangible capital assets	2008		
Total accumulated amortization of tangible capital assets	2009	Shareholder equity	
Goodwill	2012	Common shares	3500
Accumulated amortization of goodwill	2013	Preferred shares	3520
Incorporation costs	2018	Contributed surplus	3541
Accumulated amortization of incorporation costs	2019	Retained earnings/deficit	3600
		Total shareholder equity	3620
		Total liabilities and shareholder equity	3640
		Retained earnings	
		Retained earnings/deficit – Start	3660
		Net income/loss	3680
		Dividends declared	3700
		Retained earnings/deficit – End	3849