

Indica la referencia de cada pronombre señalado.

The statement of financial position shows the financial status of an organization at a particular instant in time. **It** is essentially a snapshot of the organization at a given date.

The assets are the economic resources of the company. **They** are, for example, cash, equipment and inventories.

When a company takes out a bank loan, **it** agrees the terms of repayment.

Because **it** shows the company's financial status at a particular point in time, a balance sheet always includes a specific date.