

**VALUE & VALUATION**

1. Indicate to which value category (Payment, Expense, Cost) belong the following concepts:

**PLACE AN X IN THE RIGHT PLACE**

	Collection	Payment	Income	Expense	Product	Cost
Salaries						
Raw Material						
Financial Interest						
Loan						
Legal depreciation						
Over the law depreciation						
Electric power consumption						
Salaries advance						
Dividend						
Previous year sales collection						
Sales						