**Long term Liabilities part#1:**

* Leases
* Off-balance sheet obligation
* Long term debt (notes and bond)

**Long-term liabilities part#2:**

* Pensions
* Other retirement benefits

**Long-term liabilities part# 3:**

* Deferred taxes

**Acquisition accounting:**

* Minority active investments
* Majority investments: consolidation
* Acquisition accounting and goodwill

Shareholder’s equity

Comprehensive income

Performance measurement

Earnings management

Financial performance measures

Non-Financial performance measures (balance scorecard)