"subjektive" values, not tangible, but real [subjective metric] "objektive" values (\$, £, ¥, €, CHF) [objective metric] imaginäry profit and loss classic profit and loss account account of potential Dismissals Raw material **Rights** Busin. equipment Engagements waques headwork Outsourcing wagues handwork **Services** Sale rights Death Intell. properties Profit/Loss Sale Products Profit/Loss **Products** Sum Sum imaginary balance of Classic balance of intangible assets tangible assets "objektive" "subjective" Flow of information Current assets Transparency Know-How Fixed assets Good-Will Sense, corp. climate Identification Outside capital Joy at work Patents Equity capital Copyrights Brands Design of products Product calkulation (properties) undisclosed reserves undisclosed reserves Headwork Design Handwork easy to produce Tools Design Original costs fitting quality needs intangible means of production Margin Net SP Margin Security Praise, thank Enlightening Gross SP Education fitting users needs Acceptance Transparency