

Chart Of Accounts For Film Production Company

Chart of accounts for film production company A well-structured chart of accounts (COA) is fundamental for any film production company aiming to maintain organized financial records, facilitate accurate reporting, and ensure compliance with tax regulations. In the dynamic and complex environment of film production, where numerous activities such as pre-production, filming, post-production, distribution, and marketing intertwine, a comprehensive COA helps in tracking income, expenses, assets, liabilities, and equity efficiently. This article explores the essential components of a chart of accounts tailored specifically to the needs of a film production company, providing detailed insights into how to structure and customize this vital financial tool.

Understanding the Chart of Accounts in a Film Production Context

What is a Chart of Accounts?

A chart of accounts is a categorized listing of all the financial accounts used by a business to record transactions. It acts as a roadmap for recording, classifying, and summarizing financial data, enabling clear financial reporting and analysis. For a film production company, the COA must be detailed enough to reflect the unique aspects of film projects, from development costs to distribution revenues.

Importance of a Tailored Chart of Accounts

- Enhances financial clarity and transparency - Facilitates project cost tracking - Supports regulatory compliance and tax reporting - Improves budgeting and financial planning - Aids in performance evaluation of individual projects

Core Components of a Film Production Company's Chart of Accounts

A typical COA is divided into several main categories, each with subcategories that detail specific accounts. For a film production company, these categories should encompass all financial activities related to film projects and corporate operations.

Assets

Assets represent resources owned by the company, including cash, property, equipment, and intangible assets.

1. Current Assets
 1. Cash and Cash Equivalents
 2. Accounts Receivable
 3. Prepaid Expenses
 4. Production Advances
 5. Inventory (e.g., props, costumes)
2. Fixed Assets

1. Camera Equipment
 2. Lighting Equipment
 3. Sound Equipment
 4. Vehicles
 5. Studio or Office Buildings
3. Intangible Assets
 1. Copyrights
 2. Licenses and Permits
 3. Franchise Rights

Liabilities

Liabilities include obligations the company owes to others.

1. Current Liabilities
 1. Accounts Payable
 2. Payroll Payables
 3. Tax Payables
 4. Production Loans Payable
 5. Accrued Expenses
2. Long-term Liabilities
 1. Bank Loans
 2. Deferred Tax Liabilities

Equity

Equity accounts reflect the owner's interest in the company.

1. Owner's Capital
2. Retained Earnings
3. Distributions or Drawings

Income (Revenue)

Income accounts capture all sources of revenue from film projects and related activities.

1. Film Production Revenue
 1. Pre-sales Revenue
 2. Distribution Income
 3. Licensing Revenue
 4. Merchandising Revenue
2. Other Income
 1. Interest Income
 2. Royalty Income

Expenses

Expenses account for the costs incurred during film production and company operations.

1. Production Costs
 1. Cast and Crew Salaries
 2. Location Fees
 3. Set Construction and Design

4. Costumes and Props
5. Equipment Rentals
6. Post-production Expenses (Editing, VFX, Sound)
7. Travel and Accommodation
8. Insurance
2. Administrative Expenses
 1. Office Salaries
 2. Office Supplies
 3. Utilities
 4. Legal and Consulting Fees
 5. Marketing and Promotion
 6. Professional Services
3. Financial Expenses
 1. Bank Charges
 2. Interest Expense

Designing a Customized Chart of Accounts for Your Film Production Company

Steps to Create an Effective COA

1. Identify Your Business Activities Map out all core operations, including production, post-production, distribution, and administration. 2. Determine Required Accounts List accounts needed to track revenues and expenses accurately. 3. Categorize Accounts Properly Use standard accounting principles to classify accounts under assets, liabilities, equity, income, and expenses. 4. Assign Account Numbers Develop a numbering system that is logical, typically using a hierarchical structure (e.g., 1000–1999 for assets, 2000–2999 for liabilities). 5. Review and Update Regularly As your business grows or diversifies, update the COA to reflect new activities or reporting needs.

Best Practices for Maintaining the COA

- Keep account descriptions clear and specific. - Avoid overlapping accounts to prevent confusion. - Use consistent numbering conventions. - Regularly reconcile accounts to ensure accuracy. - Train staff on the importance of correct account coding.

Sample Chart of Accounts Structure for a Film Production Company

Below is a simplified example of how a COA might be structured with account numbers:

1. 1000 Assets
 1. 1100 Cash and Cash Equivalents
 2. 1200 Accounts Receivable
 3. 1300 Prepaid Expenses
 4. 1400 Equipment
2. 2000 Liabilities
 1. 2100 Accounts Payable
 2. 2200 Short-term Loans
3. 3000 Equity

1. 3100 Owner's Capital
2. 3200 Retained Earnings
4. 4000 Income
 1. 4100 Film Revenue
 2. 4200 Licensing Income
5. 5000 Expenses
 1. 5100 Production Salaries
 2. 5200 Equipment Rental
 3. 5300 Post-production Costs
 4. 5400 Marketing and Promotion

Conclusion

A thoughtfully developed chart of accounts is a cornerstone of effective financial management for a film production company. It provides clarity, accountability, and insight into the financial health of individual projects and the business as a whole. By customizing the COA to suit the specific needs of film production activities, companies can streamline accounting processes, improve budgeting accuracy, and facilitate comprehensive financial analysis. Whether you are a startup or an established production firm, investing time in designing and maintaining a well-organized COA will yield long-term benefits, supporting growth, compliance, and strategic decision-making in the competitive world of film.

Chart of Accounts for Film Production Company: An In-Depth Investigation In the dynamic and multifaceted world of film production, effective financial management is essential for success. At the heart of this financial stewardship lies the chart of accounts—a structured listing of all accounts used by a film production company to organize, record, and report its financial transactions. While often overlooked by those outside the financial department, a well-designed chart of accounts (COA) is fundamental to maintaining transparency, ensuring compliance, and facilitating strategic decision-making. This investigative article explores the nuances of creating and implementing a chart of accounts tailored specifically for a film production company, delving into its structure, components, best practices, and common pitfalls.

Understanding the Chart of Accounts in Film Production

The chart of accounts serves as the backbone of a company's accounting system. It functions as a categorized index, allowing the business to classify all financial activities systematically. For a film production company, the COA must accommodate the unique revenue streams, expense categories, and asset types intrinsic to the industry. Unlike standard business models, film production involves complex workflows, multiple stakeholders, and varied funding sources. This complexity necessitates a detailed and flexible COA that can accurately capture costs, revenues, and investments across different phases of production—from development and pre-production to filming, post-production, distribution, and marketing.

Core Components of a Film Production Company's Chart of Accounts

A comprehensive COA for a film production company typically comprises several major categories, each with numerous sub-accounts. These categories include:

1. Assets

- Current Assets: Cash, accounts receivable, pre-paid expenses, inventory (e.g., equipment or props) - Fixed Assets: Camera equipment, lighting, editing suites, production vehicles, sets - Intangible Assets: Rights,

licenses, intellectual property

2. Liabilities

- Accounts payable - Deferred revenue (e.g., grants or pre-sales) - Loans and credit lines

3. Equity

- Owner's capital - Retained earnings - Investment contributions

4. Revenue

- Distribution income - Licensing fees - Product placement revenue - Ancillary income (merchandising, streaming rights)

5. Expenses

- Development Costs: Script acquisition, option payments - Pre-Production Expenses: Location scouting, casting, permits - Production Expenses: Cast and crew wages, set construction, costumes, props, equipment rentals, on-location costs - Post-Production Expenses: Editing, visual effects, sound design, marketing materials - Distribution & Marketing: Advertising campaigns, film festival submissions, distribution fees - General & Administrative: Office supplies, legal fees, insurance, travel This categorization allows a film production company to distinguish between different types of income and expenditure, facilitating detailed financial analysis.

Designing an Effective Chart of Accounts for Film Production

Crafting a COA tailored to the unique needs of a film production company requires careful planning. Here are key considerations and best practices:

1. Industry-Specific Structuring

- Incorporate accounts that reflect production phases, enabling tracking of costs from development through distribution. - Include accounts for funding sources such as grants, investor contributions, or pre-sales, which are common in film financing.

2. Flexibility and Scalability

- Design the COA to accommodate future growth, additional projects, or diversification into other media. - Use a hierarchical numbering system that allows for expansion without disrupting existing accounts.

3. Consistency and Clarity

- Maintain uniform naming conventions. - Use descriptive account names to minimize ambiguity. - Ensure account codes are intuitive and logical.

4. Integration with Financial Software

- Align the COA with the accounting software used. - Enable seamless reporting, budgeting, and forecasting.

5. Compliance and Audit Readiness

- Include accounts to track grant compliance and tax-related categories. - Maintain detailed records to facilitate audits and financial reviews.

Sample Chart of Accounts Structure for a Film Production Company

Below is an illustrative example of how a film production company's COA might be organized: Assets - 1000 Cash and Cash Equivalents - 1100 Accounts Receivable - 1200 Prepaid Expenses - 1300 Equipment (Camera, Lighting) - 1400 Sets and Props Inventory - 1500 Intellectual Property Rights Liabilities - 2000 Accounts Payable - 2100 Accrued Expenses - 2200 Deferred Revenue - 2300 Short-term Loans Equity - 3000 Owner's Capital - 3100 Retained Earnings Revenue - 4000 Production Revenue - 4100 Distribution Income - 4200 Licensing Fees - 4300 Streaming Rights Revenue - 4400 Merchandising Income Expenses - 5000 Development Costs - 5001 Script Acquisition - 5002 Option Payments - 5100 Pre-Production Expenses - 5101 Casting Expenses - 5102 Location Permits - 5200 Production Expenses - 5201 Cast Wages - 5202 Crew Wages - 5203 Set Construction - 5204 Equipment Rentals - 5205 On-location Expenses - 5300 Post-Production Expenses - 5301 Editing - 5302 Visual Effects - 5303 Sound Design - 5400 Marketing and Distribution - 5401 Advertising - 5402 Film Festival Fees - 5403 Distribution Costs - 5500 Administrative Expenses - 5501 Office Supplies - 5502 Legal and Professional Fees - 5503 Insurance - 5504 Travel and Accommodation

Challenges and Common Pitfalls in Developing a COA for Film Production

While establishing a thorough COA is crucial, several challenges can hinder its effectiveness:

1. Overly Complex or Too Simplistic Structures

- A COA that's too detailed may become cumbersome to manage. - Conversely, an overly simplified COA may omit critical information, impairing financial analysis.

2. Lack of Industry-Specific Accounts

- Failing to include accounts relevant to film financing, such as pre-sales or grants, can obscure understanding of project funding sources.

3. Poor Standardization

- Inconsistent naming conventions and numbering can lead to confusion and errors.

4. Ignoring Project-Specific Needs

- Different projects may have unique cost structures; the COA should be adaptable to these variations.

5. Insufficient Training and Documentation

- Staff unfamiliar with the COA may misclassify transactions, compromising financial integrity.

Best Practices for Maintaining and Updating the Chart of Accounts

To maximize the utility of the COA, ongoing management is essential: - Regular Review: Periodically assess the COA's relevance and accuracy, especially after completing major projects. - Involvement of Stakeholders: Engage financial staff, project managers, and production heads in updates to ensure all relevant accounts are captured. - Documentation: Maintain comprehensive documentation explaining account purpose and usage guidelines. - Training: Educate staff on proper classification procedures. - Technology Integration: Utilize accounting software features for tracking, reporting, and customizing accounts.

Conclusion: The Strategic Value of a Well-Designed Chart of Accounts

A meticulously crafted chart of accounts for a film production company is more than just a ledger—it is a strategic tool that underpins financial transparency, compliance, and operational efficiency. By capturing the complexities of film financing, production costs, and revenue streams, a tailored COA provides invaluable insights that support decision-making, investor relations, and future planning. In an industry where budgets can range from modest indie projects to blockbuster productions, the importance of a robust, industry-specific COA cannot be overstated. It empowers production companies to navigate the financial intricacies of filmmaking while maintaining clarity and control. As the industry evolves with new distribution channels, funding models, and technological advancements, so too must the chart of accounts adapt to meet emerging challenges and opportunities. Ultimately, investing time and expertise in developing an effective chart of accounts is an investment in the long-term financial health and success of any film production enterprise.

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Beyond appearance, functionality enhances the digital reading experience. Search tools allow readers to locate key concepts instantly. Highlighting and annotation features make it easy to mark important ideas and add personal insights. Bookmarks help organize reading sessions, turning ***Chart Of Accounts For Film Production Company*** into an interactive workspace rather than a static text.

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Affordability also plays a significant role. Many digital books are available for free or at a fraction of the cost of printed editions. Open-access initiatives, public domain collections, and academic repositories provide legal ways to access high-quality content. Downloading ***Chart Of Accounts For Film Production Company*** through such platforms reduces financial barriers and opens learning opportunities to a broader audience.

Platforms like Project Gutenberg and Open Library offer thousands of legally shared books. The Internet Archive preserves cultural and academic materials for global access. Academic platforms such as Academia.edu complement these resources by providing research papers and scholarly content. Together, they create an ecosystem where knowledge is widely available and responsibly shared.

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Digital books are especially valuable for professionals. In many industries, knowledge evolves rapidly. Staying current requires continuous learning, and digital resources make this possible without disrupting daily routines. With ***Chart Of Accounts For Film Production Company*** stored digitally, professionals can consult references, update skills, and explore new ideas whenever needed.

Students experience similar benefits. Academic demands often require access to multiple resources at once. Downloadable PDFs allow students to study offline, review material repeatedly, and organize notes efficiently. Digital books also reduce the physical burden of carrying heavy textbooks, making learning more comfortable and accessible.

Digital access supports different learning styles as well. Some readers prefer structured, linear reading, while others jump between sections or focus on specific topics. Digital formats accommodate both approaches. Readers can skim, search, annotate, or read deeply according to their needs, making ***Chart Of Accounts For Film Production Company*** adaptable rather than restrictive.

Accessibility features further extend the reach of digital books. Adjustable font sizes, screen reader compatibility, and text-to-speech options help accommodate diverse needs. These features ensure that ***Chart Of Accounts For Film Production Company*** can be accessed by readers with visual impairments or learning differences, supporting inclusive education.

Environmental considerations also matter. Producing and transporting printed books requires significant resources. While digital technology has its own footprint, distributing content electronically often reduces paper use and transportation emissions. Downloading **Chart Of Accounts For Film Production Company** contributes to a more efficient model of knowledge sharing.

Organization is another often overlooked advantage. Digital libraries can be sorted, tagged, and backed up easily. Readers can maintain structured collections without physical clutter. When information is well organized, it becomes easier to revisit ideas and build upon previous learning.

Digital access also fosters global connection. Readers from different regions and cultures can engage with the same material simultaneously. This shared access encourages dialogue, collaboration, and cultural exchange. Downloading **Chart Of Accounts For Film Production Company** connects individuals to a wider intellectual community beyond geographic boundaries.

As digital resources become more common, digital literacy grows in importance. Learning how to evaluate sources, manage information, and use digital tools responsibly is now a core skill. Engaging with **Chart Of Accounts For Film Production Company** in digital format helps readers develop these competencies naturally through regular practice.

Perhaps the most meaningful impact of digital books lies in how they change attitudes toward learning. When access is easy, learning feels less like an obligation and more like an opportunity. Curiosity is rewarded rather than delayed. Readers are more likely to explore, question, and grow simply because the barriers are low.

In the long term, this mindset supports lifelong learning. Knowledge is no longer something acquired once and set aside. It becomes a continuous process, shaped by changing interests, goals, and challenges. Having **Chart Of Accounts For Film Production Company** available digitally supports this evolving journey.

In conclusion, downloading **Chart Of Accounts For Film Production Company** reflects the strengths of modern learning. It combines accessibility, flexibility, affordability, and ethical access into a single experience. More than a digital file, **Chart Of Accounts For Film Production Company** becomes a practical companion—supporting reflection, skill development, and intellectual growth in a world where learning never truly stops.

Questions & Answers About chart of accounts for film production company

No	Question	Answer
1	What is a chart of accounts for a film production company?	A chart of accounts for a film production company is a categorized list of all the financial accounts used to organize and record the company's financial transactions, including assets, liabilities, income, and expenses specific to film production activities.
2	Why is a customized chart of accounts important for a film production company?	A customized chart of accounts helps a film production company accurately track project costs, manage budgets, and generate detailed financial reports tailored to the unique expenses and revenue streams in film production.
3	What are common account categories in a film production company's chart of accounts?	Common categories include Production Expenses, Post-Production Expenses, Equipment, Cast and Crew Payments, Revenue from Distribution, Marketing, and Administrative Expenses.

4	How should a film production company organize its income accounts in the chart of accounts?	Income accounts should be organized to separately track revenue from different sources such as pre-sales, distribution deals, licensing, and ancillary income like merchandise or streaming rights.
5	What best practices should be followed when creating a chart of accounts for a film production company?	Best practices include keeping the chart simple and scalable, using consistent numbering conventions, aligning accounts with reporting needs, and regularly reviewing and updating the accounts to reflect changes in operations.
6	How can a film production company's chart of accounts assist in tax preparation and audits?	An accurate and detailed chart of accounts ensures proper categorization of expenses and income, making financial statements reliable and supporting documentation clear, which simplifies tax filing and audit processes.
7	Should a film production company include project-specific accounts in its chart of accounts?	Yes, including project-specific accounts allows for precise tracking of costs and revenues associated with individual films or projects, facilitating better budgeting, profitability analysis, and project management.

film production accounting, production budget, expense categories, revenue streams, general ledger, cost tracking, project accounting, financial statements, account setup, film industry accounting

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As technology continues to evolve, Chart Of Accounts For Film Production Company eBooks have become a highly effective medium for learning. These digital books are designed to deliver information efficiently without the limitations of traditional printed materials.

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Conclusion

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Learning with Chart Of Accounts For Film Production Company offers a flexible and structured approach to acquiring knowledge in the digital age. Students, educators, and self-learners can use Chart Of Accounts For Film Production Company as a primary reference material or as a supplementary resource to support deeper understanding. Its digital format allows learners to study efficiently, organize information, and revisit content whenever necessary.

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Summarizing chapters is another effective learning strategy when using Chart Of Accounts For Film Production Company. Learners can create concise summaries or outlines based on highlighted sections and notes. These summaries can be stored separately or within the PDF itself, making revision faster and more organized. Digital note-taking reduces clutter and allows easy updates as understanding improves.

Cross-referencing is also simplified with digital Chart Of Accounts For Film Production Company. Learners can open multiple documents simultaneously, search for keywords, and compare concepts across different sources. Hyperlinks within PDFs or external references further enhance research efficiency. This capability is especially valuable for academic study, exam preparation, and research-based learning.

For educators, Chart Of Accounts For Film Production Company provides a consistent and shareable learning resource. Teachers can recommend specific sections, distribute annotated materials, or integrate PDFs into digital classrooms. The standardized format ensures that all students view the same content regardless of device or platform.

Study strategies using Chart Of Accounts For Film Production Company

Effective learning with Chart Of Accounts For Film Production Company involves more than just reading. Creating a structured study routine improves outcomes. Breaking content into manageable sections prevents cognitive overload and encourages regular study habits. Setting specific goals for each reading session helps maintain focus and motivation.

Using bookmarks strategically allows learners to mark key chapters, definitions, or examples. Combined with searchable text, bookmarks make revision sessions faster and more efficient. Many PDF readers also provide history or recent activity features, helping learners resume study where they left off.

Collaborative learning is another benefit of digital formats. Students can share notes, discuss annotations, and exchange summaries while keeping the original Chart Of Accounts For Film Production Company intact. This promotes discussion and deeper understanding without altering source material.

Accessibility

Accessibility is a major strength of Chart Of Accounts For Film Production Company in digital form. PDFs are

widely compatible with screen readers, enabling visually impaired users to access content through text-to-speech technology. Properly structured PDFs with selectable text, headings, and alt text improve accessibility and usability.

In addition to PDFs, alternative formats such as ePub and audiobooks further expand accessibility. ePub files allow users to adjust font size, spacing, and background color, making reading more comfortable for individuals with visual or reading difficulties. Audiobooks provide an option for auditory learners or users who prefer listening over reading.

Many reading applications include accessibility features such as night mode, contrast adjustments, and dyslexia-friendly fonts. These tools reduce eye strain and improve comprehension, allowing users to tailor the learning experience to their individual needs.

Accessibility also includes language and learning flexibility. Digital Chart Of Accounts For Film Production Company can be translated, read aloud, or combined with assistive tools such as dictionaries and note-taking apps. This inclusivity ensures that a wider audience can benefit from the content regardless of physical or cognitive limitations.

Inclusive learning environments

Educational institutions increasingly rely on digital materials like Chart Of Accounts For Film Production Company to create inclusive learning environments. Providing content in multiple formats ensures that learners with different needs can access the same information. This approach supports equal opportunity and encourages independent learning.

Legal Download Sources

Obtaining Chart Of Accounts For Film Production Company from legal and trustworthy sources is essential for both ethical and practical reasons. Legal sources ensure content accuracy, device safety, and respect for intellectual property rights. Using authorized platforms also reduces the risk of malware or corrupted files.

Project Gutenberg is a well-known source for public domain books, offering thousands of free and legally available titles. Open Library provides access to a vast collection of digital books, including borrowing options for copyrighted works. Official publishers often offer free samples, trial versions, or open-access publications that can be downloaded legally.

Educational platforms and institutional libraries may also provide access to Chart Of Accounts For Film Production Company through subscriptions or academic licenses. Students and faculty should take advantage of these resources, which often include high-quality, verified content.

When downloading Chart Of Accounts For Film Production Company, users should verify the legitimacy of the website and check licensing information. Avoiding pirated copies protects creators and ensures continued availability of quality educational materials.

Benefits of legal access

Legal copies often include better formatting, complete content, and reliable metadata. They may also receive updates or corrections from publishers. Supporting legal sources contributes to sustainable publishing and encourages the creation of new learning materials.

Device Compatibility

One of the reasons Chart Of Accounts For Film Production Company is widely used is its broad compatibility with modern devices. Most computers, tablets, and smartphones support PDF readers by default or through free applications. This universal compatibility ensures that learners can access content regardless of hardware or operating system.

ePub formats are commonly supported on tablets, smartphones, and dedicated eReaders. They offer flexible layouts that adapt to different screen sizes, improving readability. Audiobook formats are supported by a wide range of media players and mobile apps, allowing learning on the go.

Kindle and other eReaders may require format conversion for certain files. Many tools exist to convert PDFs or ePub files into compatible formats while preserving readability. Before converting, users should ensure that formatting and navigation remain intact for an optimal reading experience.

Synchronizing reading progress across devices further enhances usability. Many platforms allow users to resume reading, access bookmarks, and view annotations on multiple devices. This seamless experience supports flexible learning across different environments.

Optimizing learning across devices

To maximize compatibility, users should keep reading apps and operating systems updated. Updated software ensures better performance, security, and support for accessibility features. Regular updates also improve compatibility with newer file formats and interactive elements.

Combining Chart Of Accounts For Film Production Company with other learning resources

Chart Of Accounts For Film Production Company works best when combined with complementary learning resources. Videos, lectures, discussion forums, and practice exercises can reinforce concepts introduced in the text. Digital formats make it easy to integrate multiple resources into a cohesive learning workflow.

Learners can link notes from Chart Of Accounts For Film Production Company to external references or embed links to online materials. This interconnected approach supports deeper exploration and contextual understanding. Using digital tools effectively transforms Chart Of Accounts For Film Production Company into a central hub for learning rather than a standalone resource.

Developing long-term learning habits

Consistent use of Chart Of Accounts For Film Production Company encourages disciplined study habits. Digital libraries promote organization, while annotations and summaries support active learning. Over time, these practices help learners build a personalized knowledge base that can be revisited and expanded as needed.

Final thoughts on learning with Chart Of Accounts For Film Production Company

Learning with Chart Of Accounts For Film Production Company offers flexibility, accessibility, and efficiency for modern learners. By using effective study strategies, leveraging accessibility features, downloading content from legal sources, and ensuring device compatibility, users can maximize the educational value of Chart Of Accounts For Film Production Company. When combined with thoughtful organization and complementary resources, Chart Of Accounts For Film Production Company becomes a powerful tool for lifelong learning and knowledge development.