

Particulars	31.3.2012	31.3.2013	Increase (+) or Decrease (-) in amounts	Increase (+) or Decrease (-) in %age
	₹	₹	₹	
Current Assets				
Cash in hand and at bank	1,18,000	10,000	(-)1,08,000	(-) 92
Receivable on customer's accounts and bills	2,09,000	1,90,000	(-) 19,000	(-) 9
Inventory of materials, goods in process and finished stock	1,60,000	1,30,000	(-) 30,000	(-) 19
Prepaid expenses	3,000	3,000	—	—
Other current assets	<u>29,000</u>	<u>10,000</u>	<u>(-) 19,000</u>	<u>(-) 66</u>
Total Current Assets	<u>5,19,000</u>	<u>3,43,000</u>	<u>(-)1,76,000</u>	<u>(-) 34</u>
Fixed Assets				
Land and buildings	2,70,000	1,70,000	(-) 1,00,000	(-) 37
Plant and machinery	3,10,000	7,86,000	(+) 4,76,000	(+) 150
Furniture and fixtures	9,000	18,000	(+) 9,000	(+) 100
Other fixed assets	<u>20,000</u>	<u>30,000</u>	<u>(+) 10,000</u>	<u>(+) 50</u>
Total Fixed Assets	<u>6,09,000</u>	<u>10,04,000</u>	<u>(+) 3,95,000</u>	<u>(+) 65</u>
Investments	<u>46,000</u>	<u>59,000</u>	<u>(+) 13,000</u>	<u>(+) 28</u>
Total Assets	<u>11,74,000</u>	<u>14,06,000</u>	<u>(+) 2,32,000</u>	<u>(+) 20</u>
Liabilities and Capital				
Current Liabilities				
Accounts payable (sundry trade creditors and bills payable)	2,55,000	1,17,000	(-)1,38,000	(-) 54
Other short-term liabilities	<u>7,000</u>	<u>10,000</u>	<u>(+) 3,000</u>	<u>(+) 43</u>
Total Current Liabilities	<u>2,62,000</u>	<u>1,27,000</u>	<u>(-)1,35,000</u>	<u>(-) 52</u>
Debentures	50,000	1,00,000	(+) 50,000	(+) 100
Long-term loans on mortgage	<u>1,50,000</u>	<u>2,25,000</u>	<u>(+) 75,000</u>	<u>(+) 50</u>
Total Liabilities	<u>4,62,000</u>	<u>4,52,000</u>	<u>(-) 10,000</u>	<u>(-) 2</u>
Capital				
Equity share capital	4,00,000	6,00,000	(+)2,00,000	(+) 50
Reserve and surplus	<u>3,12,000</u>	<u>3,54,000</u>	<u>(+) 42,000</u>	<u>(+) 13</u>
Total Liabilities and Capital	<u>11,74,000</u>	<u>14,06,000</u>	<u>(+)2,32,000</u>	<u>(+) 20</u>

Analyzing Financial Statements

Reuel Matthew



Analyzing Financial Statements:

Financial Analysis 101 Reuel Matthew, 2022-07-06 This book provides a path to understanding the complexity of financial statements financial ratios and financial metrics savvy investors tend to focus on in order to measure a company's financial health 1 [Interpreting and Analyzing Financial Statements](#) Karen P. Schoenebeck, 2001 For Introductory Financial Accounting courses Designed for use with Harrison and Horngren's Financial Accounting 4th Edition or any financial accounting text This activity workbook helps students analyze real company financial statement information and helps prepare students for a capstone project creating a comprehensive financial statement analysis Each activity concentrates on only one aspect of the analysis and uses data from well known corporations to pique students' interest and add relevancy NEW New financial statements and data from companies currently in the news such as Pfizer Microsoft Wal-Mart America Online Disney and more NEW Reorganized and expanded chapters and activities NEW More comprehensive activities related to income statements balance sheets and statement of cash flows Focus on interpretation and analysis Over 90 activities employ written exercises Internet activities and other research exercises Emphasizes the significant role ratios have in analyzing financial statements Corporate Analysis final project in four parts *Analyzing Financial Statements* Stephen Gilman, 1925 [Analyzing Financial Statements](#) Alexander Wall, Raymond William Duning, 1930 **Financial Statement Analysis** Martin S. Fridson, Fernando Alvarez, 2002-10-01 Praise for Financial Statement Analysis A Practitioner's Guide Third Edition This is an illuminating and insightful tour of financial statements how they can be used to inform how they can be used to mislead and how they can be used to analyze the financial health of a company Professor Jay O Light Harvard Business School Financial Statement Analysis should be required reading for anyone who puts a dime to work in the securities markets or recommends that others do the same Jack L Rivkin Executive Vice President retired Citigroup Investments Fridson and Alvarez provide a valuable practical guide for understanding interpreting and critically assessing financial reports put out by firms Their discussion of profits quality of earnings is particularly insightful given the recent spate of reporting problems encountered by firms I highly recommend their book to anyone interested in getting behind the numbers as a means of predicting future profits and stock prices Paul Brown Chair Department of Accounting Leonard N Stern School of Business NYU Let this book assist in financial awareness and transparency and higher standards of reporting and accountability to all stakeholders Patricia A Small Treasurer Emeritus University of California Partner KCM Investment Advisors This book is a polished gem covering the analysis of financial statements It is thorough skeptical and extremely practical in its review Daniel J Fuss Vice Chairman Loomis Sayles Company LP *Analysis of Financial Statements* Pamela Peterson Drake, Frank J. Fabozzi, 2012-10-01 The fully updated Third Edition of the most trusted book on financial statement analysis Recent financial events have taught us to take a more critical look at the financial disclosures provided by companies In the Third Edition of Analysis of Financial Statements Pamela Peterson Drake and Frank Fabozzi once again team up to

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accounting principles and practices this text details how to use advanced analytical techniques including sensitivity analysis and operation leverage as well as providing the practice necessary to construct and analyze long run multiple year forecasts of income statements and balance sheets *FINANCIAL REPORTING, STATEMENTS AND ANALYSIS: Made Easy* Dr. Mukul Burghate, In any industry whether manufacturing or service we have multiple departments which function day in day out to achieve organizational goals The functioning of these departments may or may not be interdependent but at the end of the day they are linked together by one common thread Accounting STATEMENTS AND ANALYSIS is presented to the students of Management program The book contains the syllabus from basics of the subjects going into the intricacies of the subjects All the concepts have been explained with relevant practical numerical examples and diagrams to make it interesting for the readers An attempt is made here by the experts to assist the students by way of providing case based study material as per the curriculum with non commercial considerations However it is implicit that these are exam oriented Study Material and students are advised to attend regular class room classes in the Institute and utilize reference books available in the library for In depth knowledge We owe to many websites and their free contents we would like to specially acknowledge contents of website www.wikipedia.com and various authors whose writings formed the basis for this book We acknowledge our thanks to them At the end we would like to say that there is always a room for improvement in whatever we do We would appreciate any suggestions regarding this study material from the readers so that the contents can be made more interesting and meaningful Readers can email their queries and doubts to our authors on tmcnagpur@gmail.com We shall be glad to help you immediately Author Dr Mukul Burghate [The Analysis and Use of Financial Statements](#) Gerald I. White, Ashwin Paul C. Sondhi, Dov Fried, 2002-12-30 Accounting Standards US and International have been updated to reflect the latest pronouncements An increased international focus with more coverage of IASC and non US GAAPs and more non US examples [Analyzing Financial Statements](#) George E. Ruth, 1998 This fifth edition of the guide to financial statements takes readers step by step through the procedures of analysis **Essentials of Financial Analysis** George T. Friedlob, Lydia L. F. Schleifer, 2003-02-03 An easy to use guide to financial analysis **Essentials of Financial Analysis** shows how to analyze a company as a prospective investment This one stop resource includes a basic introduction to accounting shows how to use ratio analysis to evaluate a company's profit liquidity and solvency and provides actual financial statements of a variety of companies as illustrations *Interpreting and Analyzing Financial Statements* Karen P. Schoenebeck, 1998 Promoting confidence in one's financial accounting strategies and ability this series of preliminary activities helps readers learn to prepare a comprehensive financial statement analysis Each activity concentrates on only one aspect of the analysis and uses data from well known corporations such as American Airlines AT T Chrysler Microsoft Wal Mart and more Focuses on interpretation and analysis providing many numbers and keeping calculations to a minimum Involves a researching component in a least one activity per chapter i.e. reading the Wall Street Journal surfing the world wide web or calling a local

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