

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

John E. McKinley



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 **Analyzing Financial Statements** George E. Ruth, 2003 The purpose of Analyzing Financial Statements is to provide commercial lenders with the knowledge and skills they need to analyze and interpret financial information The book emphasizes interpreting the information not just calculating it Analysis of Financial Statements Pamela Peterson Drake, Frank J. Fabozzi, 2012-10-01 The fully updated

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