

Particulars	31.3.2012	31.3.2013	Increase (+) or Decrease (-) in amounts	Increase (+) or Decrease (-) in %age
	₹	₹	₹	
<b>Current Assets</b>				
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>
<b>Total Current Assets</b>	<b><u>5,19,000</u></b>	<b><u>3,43,000</u></b>	<b><u>(-)1,76,000</u></b>	<b><u>(-) 34</u></b>
<b>Fixed Assets</b>				
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>
<b>Total Fixed Assets</b>	<b><u>6,09,000</u></b>	<b><u>10,04,000</u></b>	<b><u>(+) 3,95,000</u></b>	<b><u>(+) 65</u></b>
Investments	<u>46,000</u>	<u>59,000</u>	<u>(+) 13,000</u>	<u>(+) 28</u>
<b>Total Assets</b>	<b><u>11,74,000</u></b>	<b><u>14,06,000</u></b>	<b><u>(+) 2,32,000</u></b>	<b><u>(+) 20</u></b>
<b>Liabilities and Capital</b>				
<b>Current Liabilities</b>				
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>
<b>Total Current Liabilities</b>	<b><u>2,62,000</u></b>	<b><u>1,27,000</u></b>	<b><u>(-)1,35,000</u></b>	<b><u>(-) 52</u></b>
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>
<b>Total Liabilities</b>	<b><u>4,62,000</u></b>	<b><u>4,52,000</u></b>	<b><u>(-) 10,000</u></b>	<b><u>(-) 2</u></b>
<b>Capital</b>				
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>
<b>Total Liabilities and Capital</b>	<b><u>11,74,000</u></b>	<b><u>14,06,000</u></b>	<b><u>(+)2,32,000</u></b>	<b><u>(+) 20</u></b>

# Analyzing Financial Statements

**Karen P. Schoenebeck, Mark P.  
Holtzman**



## **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

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**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 update 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 provides by companies In the Third Edition of Analysis of Financial Statements Pamela Peterson Drake and Frank Fabozzi once again

team up to provide a practical guide to understanding and interpreting financial statements Written to reflect current market conditions this reliable resource will help analysts and investors use these disclosures to assess a company s financial health and risks Throughout Analysis of Financial Statements Third Edition the authors demonstrate the nuts and bolts of financial analysis by applying the techniques to actual companies Along the way they tackle the changing complexities in the area of financial statement analysis and provide an up to date perspective of new acts of legislation and events that have shaped the field Addresses changes to U S and international accounting standards as well as innovations in the areas of credit risk models and factor models Includes examples guidance and an incorporation of information pertaining to recent events in the accounting analysis community Covers issues of transparency cash flow income reporting and much more Whether evaluating a company s financial information or figuring valuation for M A s analyzing financial statements is essential for both professional investors and corporate finance executives The Third Edition of Analysis of Financial Statements contains valuable insights that can help you excel at this endeavor

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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

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**The Analysis and Use of Financial Statements** Gerald I. White,Ashwinpaul 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

**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

Analyzing Financial Statements Stephen W. Gilman,2013-08

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Analyzing Financial Statements American Institute of Banking,1978

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