Fixed assets are long-term assets that a company has purchased and is using for the production of its goods and services. Fixed assets include property, plant, and equipment.

Current assets on the balance sheet include cash, cash equivalents, short-term investments, and other assets that can be quickly converted to cash—within 12 months or less.

treasury -> funds

Equity represents the amount of money that would be returned to a company’s shareholders if all of the assets were liquidated and all of the company's debt was paid off.

Liabilities are obligations of the company. For example, a company's balance sheet reports assets of $100,000 and Accounts Payable of $40,000 and owner's equity of $60,000. The source of the company's assets are creditors/suppliers for $40,000 and the owners for $60,000. long term liability are Obligations of the enterprise that are not payable within one year of the balance sheet date. Two examples are bonds payable and long term notes payable(bonds payable,long-term loans,pension liabilities,postretirement healthcare liabilities ect)

Current or short term liability are Obligations due within one year of the balance sheet date, will require a cash payment or will need to be renewed.

G&A(general and administrative) expenses include rent, utilities, insurance, legal fees, and certain salaries.

Amortization occurs when the value of an asset is reduced over a specific time period, which is usually over the asset's estimated useful life. For example, assume an intangible asset (asset wothout physical presence such as a patent) has an expected useful life of five years, an original cost of $1,100 and a salvage value(the value at the end of its useful life) of $100. Subtract $100 from $1,100 to get $1,000. Divide $1,000 by 5 to get an annual amortization expense of $200.

The operating margin measures how much profit a company makes on a dollar of sales, after paying for variable costs of production, such as wages and raw materials, but before paying interest or tax. It is calculated by dividing a company's operating profit by its net sales. Operat Margin= sales-cost of goods sold-total G&A

FINANCIAL EXPENSE can mean a) generally in the corporate world, it is a companys interest expense on long-term debt; or, in greater depth it is b) it includes interest and related charges; foreign exchange losses on debt; net expense on the disposal of marketable securities; amortization of bond redemption premiums; additions to provisions for financial liabilities and charges and impairment losses on investments.