

APPLIED FINANCIAL STATEMENT

ANALYSIS

ASSIGNMENT - 1

B. VENNILA

1P23MM020

M.Com[CA]

Assets

Personal assets can include a Home, Land, Financial Securities, Jewelry, Artwork, Gold and silver or your checking Account

non-current assets:

non-current assets are assets and Property owned by a business that are not easily converted to cash within a year.

a) Property, Plant and equipment:

Property, Plant and Equipment [PPE] are the actual, Tangible, Long-term Assets of a corporation that normally have a lifespan of more than a year.

capital work-in-progress

capital work-in-progress [CWIP] is the expenditure on fixed assets that are in the process of construction or completion i.e., not ready for intended use at the time of incurring of expenditure.

Financial Assets:

A financial asset is an easily tradable asset whose value comes from a promise of future payments.

Loans:

A loan is a sum of money that one or more individual or companies borrow from banks or other financial institutions so as to financially manage planned or unplanned events.

Other financial assets:

The cash or cash equivalents present in the balance sheet determine a company's asset value. These are instruments, presents in cash form or are quickly convertible into cash. Some examples are savings accounts, petty cash, money orders, etc., bank deposits.

Deferred tax assets:

A deferred tax asset is an item on the balance sheet that results from an overpayment or advance payment of taxes. It is the opposite of a deferred tax liability, which represents income taxes owed.

Non-current Assets:

Non-current assets are a company's long-term investments, and cannot be converted to cash easily within a year. They are required for the long-term needs of a business and include things like land and heavy equipment.

the non-current assets.

A non-current asset is an asset that the company acquired or invests, but the value of that investment does not ~~sever~~ within an accounting year.

current assets:

A current asset, also known as a liquid asset, is any resource a company could use, turn into cash, or sell within a year.

Inventories:

Inventory is the collection of finished products or items used in a company's production. Inventory is listed on a company's balance sheet as a current asset, and it acts as a buffer between manufacturing and order fulfillment.

Trade receivable:

Trade receivables are defined as the amount owed to a business by its customers following the sale of products or services on credit.

Cash and cash equivalents:

Cash and cash equivalents are a group of assets owned by a company. For simplicity, the total value of cash on hand included items with a similar nature to cash.

Bank Balance other than cash and cash equivalents
Mentions above

"Bank balances other than cash and cash equivalents should include items such as balances with banks held as margin money or security against borrowings, guarantees, etc., and bank deposits with original maturity of more than three months but less than 12 months".

Loans:

If a party takes off a loan, they receive cash, which is a current asset, but the loan amount

other financial assets:

A financial asset is a liquid asset that gets its value from a contractual right in ownership claim cash. Stocks, bonds, mutual funds, and bank deposits are all examples of financial assets.

other current assets:

other current assets [OCA] is a category of thing of value that a company owns, benefits from or uses to generate income that can be converted into cash within one business cycle.

Equity and Liabilities:

Liabilities are what you owe to others, like investors or banks that issue your company a loan. Equity is what's left and represents the owner or owner's stake.

Equity:

Equity is the amount of capital invested or owned by the owner of a company. The equity is evaluated by the difference between liabilities and assets recorded on the balance sheet of a company.

Equity share capital:

Equity share capital is the portion of a company capital that is raised by issuing shares to share-holders in exchange for ownership of the company.

other equity:

other equity represents the portion of a company's shareholder's equity that is distinct from share capital and retained earnings.

Liabilities:

Liabilities are debts or obligations a person or company owes to someone else. For example, a liabilities can be as simple as an I.O.U. to a friend or as big as a multibillion dollar loan to purchase a tech company.

Non-current liabilities:

non-current liabilities are the debts a business owes, but isn't due to pay for at least 12 months. They're also called long-term liabilities.

Financial liabilities:

A financial liability is any money owed to another party. common Personal liabilities include home mortgages and student loans, while common business liabilities include accounts payable and deferred revenue.

other financial liabilities:

other financial liabilities means all liabilities, obligations, contingencies, instruments and other liabilities of any member of the group of a financial nature with third parties existing on the date.

Lease liabilities:

The lease liability represents the obligation to make lease payments and is measured at the present value of future lease payments.

Provisions:

A third type of non-current liability is for provisions, which refers to entries made in the books for unforeseen liabilities.

current liabilities:

current liabilities are a company's short-term financial obligations that are due within one year or within a normal operating cycle.

Trade Payable:

Trade Payables are any expenses incurred from vendors, suppliers or other third parties for goods or services provided in bringing their products to the customer.

Total outstanding dues of micro enterprises and small enterprises.

Micro-enterprise refers to a "small business".

Subcategory with less than ten employees micro companies include sole proprietorships, independent contractors, supplementary income generators, and multiple proprietorships from a single physical location. These self-owned business aim to generate income and employment opportunities for individuals, particularly in developing countries.

Total outstanding dues of creditors other than micro enterprises and small enterprises.

Bank lend loans to micro, small and medium enterprises (MSMEs) across the country. As reported by Reserve Bank of India (RBI), the credit outstanding to MSME sector by scheduled commercial bank across the country at the end of March 2023 is 22.60 lakh crore.

current tax liabilities:

current tax liabilities are such short-term tax obligations that an individual must pay within a year.

other current liabilities:

"other liabilities" as used in this section, includes all balance sheet liability accounts not covered specifically in other areas of the supervisory activity. often they may be quite insignificant to the overall financial condition of a bank.