Statement of Changes In Equity:

Capital:

- Ye **owners ka asli invested paisa** hai jo unhone company me daala.

- Ye mostly fixed rehta hai, sirf owners ki taraf se naye paisa invest karne ya nikalne se change hota hai.

Equity:

- Ye **owners ka total stake** hai company me abhi.

- Isme sirf capital nahi, balki **company ka profit jo retain hua**, minus **dividends ya losses**, aur plus **reserves** bhi include hote hain.

- Iska matlab hai: Equity = Capital + Retained Profit + Reserves - Dividends

Example:

- Capital: 500,000 PKR

- Profit during year: 100,000 PKR

- Dividend paid: 50,000 PKR

Equity = 500,000 + 100,000 - 50,000 = 550,000 PKR

Yahan **Capital** 500,000 hi rehta hai, lekin **Equity** 550,000 ho gayi, kyunki profit retain hua aur dividend adjust hua.

Dividend :

A dividend in accounting is a distribution of a portion of a company's earnings, approved by the board of directors, paid to shareholders.

Reserves :
Reserves in accounting are portions of a company's net profit or surplus set aside to strengthen its financial position, cover unexpected future losses, or fund expansion.

→ **The Statement of Changes in Equity** is a key financial report that tells the beginning and ending balances of a company's equity over a reporting period. It details movements in share capital, retained earnings, and reserves, driven by factors like net income/loss, dividends, and share issuances.

→ This statement is essential for understanding a company's performance in retaining profit and its impact on shareholders, **serving as a bridge between the income statement and the balance sheet.**

→ Hmary pas "St_CE" ka jo table hy wo just structure bta rha hy k report kesi present ho, knsi value phly knsi bd me aye. Ismy Account_key (the ledger key) ka column hy jsy hm data getch kry gy from COA. Also column for balance type, k kesi values show ho.

→ Matrix drag krna, Rows me type, Columns me Account drag krny, Type, and Accounts ko sort krna peachy table me ja k. ab values kaliye Measure find krni:

SOCE_Value = CALCULATE([Total_FTP], tbl_SoCE_St[Balancetype] = "FTP")

+ CALCULATE([Total_FTP], tbl_SoCE_St[Balancetype] = "FTP_positive", tbl_GL[Amount] >0)

+ CALCULATE([Total_FTP], tbl_SoCE_St[Balancetype] = "FTP_negative", tbl_GL[Amount]<0)

+ CALCULATE([Total_TTD], tbl_SoCE_St[Balancetype] = "Closing_balance")

+ CALCULATE([Total_FTP], tbl_SoCE_St[Balancetype] = "Opening_balance", DATESBETWEEN(tbl_Calendar[Date], [MinDateAccross], [MinDate] -1))

→ Same jesy hmny cashflow ki likkhi thi. Is value ko drag krna aur sath hi kuch Types and Accounts ki kuch values Invisible ho jaye gi tou hm ne Type pr right click krna and show items with no data select krna, same for Accounts.

→ ye values 3no years ka sumup ha tou hm Date ko rows me drag krna and Quarter, Month, day ko remove krna, only Year wise dekhna.

→ Also, Balance sheet se cross check kr leni values with Owner`s equity section.

Year	Share Capital	Share Premium	Retained Earnings	Dividends paid	Total
2018	**5,333,334**		**1,247,712**	**-519,334**	**6,061,712**
Balance at the beginning					
Changes in accounting policy					
Dividends				-259,667	**-259,667**
Total income for the year			623,856		**623,856**
Issue of share capital	2,666,667				**2,666,667**
Balance at the end	2,666,667		623,856	-259,667	**3,030,856**
2019	**12,925,334**		**3,854,006**	**-1,158,934**	**15,620,406**
Balance at the beginning	2,666,667		623,856	-259,667	**3,030,856**
Changes in accounting policy					
Dividends				-319,800	**-319,800**
Total income for the year			1,303,147		**1,303,147**
Issue of share capital	3,796,000				**3,796,000**
Balance at the end	6,462,667		1,927,003	-579,467	**7,810,203**
2020	**16,211,734**		**6,433,896**	**-1,948,918**	**20,696,712**
Balance at the beginning	6,462,667		1,927,003	-579,467	**7,810,203**
Changes in accounting policy					
Dividends				-394,992	**-394,992**
Total income for the year			1,289,945		**1,289,945**
Issue of share capital	1,643,200				**1,643,200**
Balance at the end	8,105,867		3,216,948	-974,459	**10,348,356**
Total	**16,211,734**		**6,433,896**	**-1,948,918**	**20,696,712**