

Main business accounts

1. Income statement (or *profit and loss account*)
2. Statement of financial position (or *balance sheet*)
3. Cash-flow statement

Financial Times – Markets Data



FINANCIAL TIMES

FT *my*

[HOME](#)
[WORLD](#)
[US COMPANIES](#)
[TECH](#)
[MARKETS](#)
[GRAPHICS](#)
[OPINION](#)
[WORK & CAREERS](#)
[LIFE & ARTS](#)
[HOW TO SPEND IT](#)
[Portfolio](#)
[Settings & Account](#)

Financial Times – Markets Data

≡

Q

FINANCIAL TIMES

myFT

HOME

WORLD

US

COMPANIES

TECH

MARKETS

GRAPHICS

OPINION

WORK & CAREERS

LIFE & ARTS

HOW TO SPEND IT

Portfolio

Settings & Account

MARKETS

>

MARKETS DATA

>

EQUITIES

Tesla Inc

TSLA:NSQ

Consumer Goods > Automobiles & Parts

PRICE (USD)

TODAY'S CHANGE

SHARES TRADED

1 YEAR CHANGE

BETA

732.11

↑45.39 / 6.61%

14.14m

↑178.63%

0.8675

Data delayed at least 15 minutes, as of Apr 22 2020 21:00 BST.

Actions

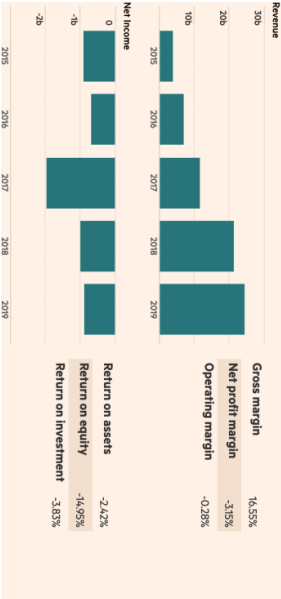
>

Financial Times – Markets Data

Income statement in USD

[View more](#)

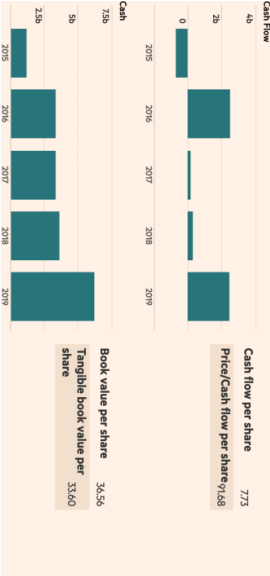
■ Year on year Tesla Inc grew revenues 14.52% from 21,44bn to 24,58bn while net income improved from a loss of 976,09m to a smaller loss of 862,00m.



Cash flow in USD

[View more](#)

■ In 2019, Tesla Inc increased its cash reserves by 58.97% or 2.1bn. The company earned 2.1bn from its operations for a Cash Flow Margin of 9.79%. In addition the company generated 1.53bn cash from financing while 1.44bn was spent on investing.



Balance sheet in USD

[View more](#)

■ Tesla Inc has a Debt to Total Capital ratio of 62.33%, a lower figure than the previous year's 19.101%.



Practice ...

Take 3 minutes, and try to find this particular page by yourself ...

Statement of financial position

- Also referred to as **balance sheet**
- Records the **net wealth** or **shareholders's equity**
- Goal of *most* businesses:
 - increase shareholder's equity
 - Raise value of businesses **assets** more than an increase of **liabilities**
- Where does **shareholders' equity** come from?

Statement of financial position

- Also referred to as **balance sheet**
- Records the **net wealth** or **shareholders's equity**
- Goal of *most* businesses:
 - increase shareholder's equity
 - Raise value of businesses **assets** more than an increase of **liabilities**
- Where does **shareholders' equity** come from?
 - *Capital originally invested* in the company (e.g. purchase of shares)
 - *Retained earnings*

	\$m	\$m	Notes
ASSETS			
Non-current (fixed) assets:			
Property	300		
Vehicles	45		
Equipment	67		
Intangible assets	30		
	442		
Current assets:			
Inventories	34		
Trade receivables (formerly debtors)	28		
Cash	4		Also called 'cash and cash equivalents'.
	66		
TOTAL ASSETS		508	This total will balance with equity and liabilities – hence the original term 'balance sheet'.
EQUITY AND LIABILITIES			
Current liabilities:			
Accounts payable (or creditors)	42		
Short-term loans	31		These loans will include the company's overdraft with the bank. Other current liabilities might include provisions to pay tax and dividends.
	73		
Non-current liabilities:			These used to be referred to as 'long-term liabilities'.
Long-term loans	125		Other non-current liabilities might include debentures issued by the company.
	125		
TOTAL LIABILITIES	198		If these actually equalled total assets, there would be no shareholders' equity in the company at all.
Shareholders' equity:			
Share capital	200		
Retained earnings reserve	110		The cumulative value of the company's annual 'retained earnings'/ profits.
	310		
TOTAL EQUITY AND LIABILITIES		508	This does balance with total assets!

Statement of financial position

assets

liabilities

equity

	\$m	\$m	Notes
ASSETS			
Non-current (fixed) assets:			
Property	300		
Vehicles	45		
Equipment	67		
Intangible assets	30		
	442		
Current assets:			
Inventories	34		
Trade receivables (formerly debtors)	28		
Cash	4		Also called 'cash and cash equivalents'.
	66		
TOTAL ASSETS		508	This total will balance with equity and liabilities – hence the original term 'balance sheet'.
EQUITY AND LIABILITIES			
Current liabilities:			
Accounts payable (or creditors)	42		
Short-term loans	31		These loans will include the company's overdraft with the bank. Other current liabilities might include provisions to pay tax and dividends.
	73		
Non-current liabilities:			These used to be referred to as 'long-term liabilities'.
Long-term loans	125		Other non-current liabilities might include debentures issued by the company.
	125		
TOTAL LIABILITIES		198	If these actually equalled total assets, there would be no shareholders' equity in the company at all.
Shareholders' equity:			
Share capital	200		
Retained earnings reserve	110		The cumulative value of the company's annual 'retained earnings/ profits'.
	310		
TOTAL EQUITY AND LIABILITIES		508	This does balance with total assets!

Statement of financial position - Assets

look at
the
elements
how is
this
organised?

	\$m	\$m	Notes
ASSETS			
Non-current (fixed) assets:			
Property	300		
Vehicles	45		
Equipment	67		
Intangible assets	30		
	442		
Current assets:			
Inventories	34		
Trade receivables (formerly debtors)	28		
Cash	4		Also called 'cash and cash equivalents.'
	66		
TOTAL ASSETS		508	This total will balance with equity and liabilities – hence the original term 'balance sheet'.

EQUITY AND LIABILITIES			
Current liabilities:			
Accounts payable (or creditors)	42		
Short-term loans	31		These loans will include the company's overdraft with the bank. Other current liabilities might include provisions to pay tax and dividends.
	73		
Non-current liabilities:			These used to be referred to as 'long-term liabilities'.
Long-term loans	125		Other non-current liabilities might include debentures issued by the company.
	125		
TOTAL LIABILITIES	198		If these actually equalled total assets, there would be no shareholders' equity in the company at all.



equity

- capital originally paid into the business when the shareholders bought shares
- retained earnings/profit

Shareholders' equity:			
Share capital	200		
Retained earnings reserve	110		The cumulative value of the company's annual 'retained earnings/ profits.'
	310		
TOTAL EQUITY AND LIABILITIES		508	This does balance with total assets!

Activities 30.3 (page 450) and 30.4 (page 452)

- Do it in pairs
 - Audio in Teams (private chat)
 - Write out individually and submit in Assignments
- I am available to answer any problems