



# BALANCE SHEET

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# INTRODUCTION

## Purpose of a Balance Sheet:-

- A balance sheet is a financial statement showing a company's assets, liabilities, and equity at a specific date.
- Provides a snapshot of the company's financial position.
- Shows Financial Position at a Specific Date
- Summarizes what the company owns (assets), owes (liabilities), and the net worth (equity).

## Basic Formula:-

- $\text{Assets} = \text{Liabilities} + \text{Equity}$

# BALANCE SHEET OVERVIEW

## Key Sections:-

- Assets
- Liabilities
- Equity



# ASSETS

## Current Assets:

- Cash and cash equivalents
- Accounts receivable
- Inventory

## Non-Current Assets:

- Property, Plant & Equipment
- Long-term investments
- Intangible assets



# LIABILITIES

## Current Liabilities:

- Accounts payable
- Short-term borrowings
- Accrued expenses

## Non-Current Liabilities:

- Long-term loans
- Bonds payable
- Lease obligations



# EQUITY

- Share capital
- Reserves and surplus
- Retained earnings

A circular inset image with a green glow. Inside, a white calculator with red and black buttons is positioned over a document. The document has the words "BALANCE SHEET" printed in large, bold, black capital letters. The background of the document shows some faint, illegible text and numbers.

**BALANCE  
SHEET**

# SAMPLE BALANCE SHEET

## Assets:

- Current Assets – ₹XX
- Non-Current Assets – ₹XX
- Total Assets – ₹XXX

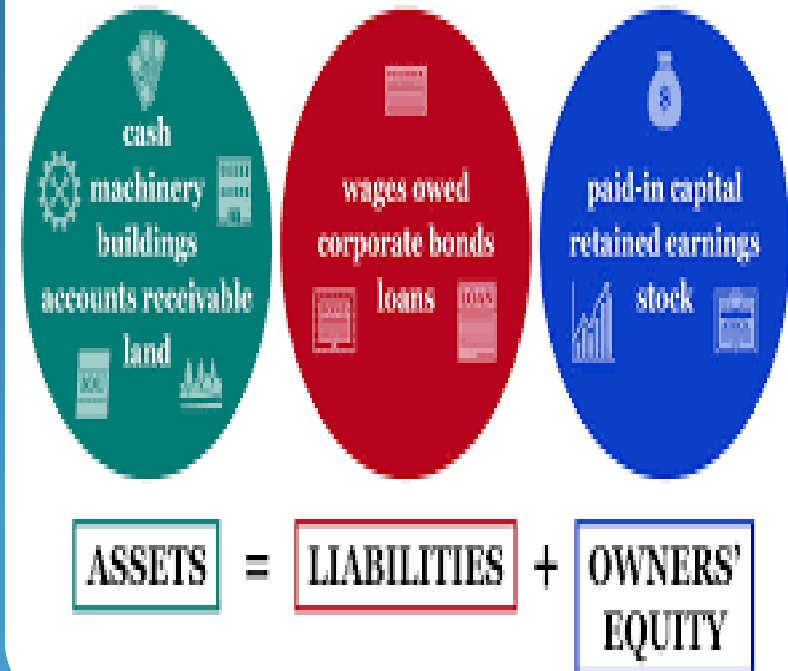
## Liabilities:

- Current Liabilities – ₹XX
- Non-Current Liabilities – ₹XX

## Equity:

- Share Capital – ₹XX
- Reserves & Surplus – ₹XX
- Total Liabilities + Equity – ₹XXX

### Balance sheet



# CONCLUSION

- A balance sheet is essential for understanding a company's financial health.
- Must be prepared as per accounting standards.
- Helps stakeholders make informed decisions.



**BALANCE  
SHEET** Builder

Corporate &  
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# THANK YOU PRIYA GROUP TEAM

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