

Liabilities and Stockholder's Equity				
Liabilities				
Accounts Payable - AP	₹ 410,000	8.5%	₹ 380,000	9.1%
Staff Salaries	₹ 50,000	1.0%	₹ 35,000	0.8%
Accrued Liabilities	₹ 12,000	0.2%	₹ 15,000	0.4%
Short -term borrowings	₹ 123,000	2.5%	₹ 86,500	2.1%
Taxes	₹ 40,000	0.8%	₹ 20,000	0.5%
Current Liabilities	₹ 635,000	13.1%	₹ 536,500	12.8%
Loans	₹ 300,000	6.2%	₹ 250,000	6.0%
Other long terms debt	₹ 142,000	2.9%	₹ 186,000	4.4%
Total Liabilities	₹ 1,077,000	22.2%	₹ 972,500	23.2%
Stockholder's Equity				
Preferred Stock	₹ 400,000	8.3%	₹ 400,000	9.5%
Common Stock	₹ 1,750,000	36.1%	₹ 1,450,000	34.6%
Retained Earnings	₹ 1,620,000	33.4%	₹ 1,370,000	32.7%
Total Stockholder's Equity	₹ 3,770,000	77.8%	₹ 3,220,000	76.8%
Total Liabilities and Stockholder's Equity	₹ 4,847,000	100.0%	₹ 4,192,500	100.0%

Balance Sheet Vertical Analysis Current Assets

**John J. Wild, Leopold A. Bernstein, K. R.
Subramanyam, Robert F. Halsey**

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Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them **Managerial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems **ACCT3**

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