



SNS College of Technology

Coimbatore - 35



23BAT605 - FINANCIAL STATEMENT
ANALYSIS

Unit I – Introduction

Topic: Guess?????



Presented by

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Design Thinker

1st Indian Institution to Implement Design Thinking Curriculum

Redesigning Common Mind and Business Towards Excellence

Connect these Pictures...



INTRODUCTION



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STARBUCKS CORPORATION
CONDENSED BALANCE SHEETS
(in millions, except per share data)

	Apr. 30, 2014	Oct. 1, 2013
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 8,756.3	\$ 7,462.3
Short-term investments	181.5	218.6
Accounts receivable, net	495.1	879.4
Inventory	1,400.5	1,364.0
Prepaid expenses and other current assets	1,422.8	116.1
Total current assets	12,256.2	10,040.4
Long-term investments	24.7	3,250.4
Equity and asset investments	714.7	481.9
Property, plant and equipment, net	5,828.1	4,919.5
Deferred income taxes, net	114.7	705.4
Other long-term assets	412.2	362.8
Other intangible assets	1,042.2	441.4
Goodwill	3,341.6	1,939.2
TOTAL ASSETS	\$ 34,056.4	\$ 34,350.6

Statement of Financial
Position



DEFINITION

RECORDING

CLASSIFYING



Summarising

A summary retells the main events of a text in a shorter version



Definition - 1

“Accounting is the art of **recording, classifying and summarising** in significant manner and **in terms of money, transactions and events** which are, in part, at least of financial character and **interpreting** the results thereof”

-- American Institute of Certified Public Accountant, 1941



CONTD.,



XAO CORPORATION Trial Balance January 31, 20X3		
	Debits	Credits
Cash	\$26,300	
Accounts receivable	3,200	
Land	15,000	
Accounts payable		\$ 500
Notes payable		10,000
Capital stock		25,000
Service revenues		12,000
Advertising expense	2,000	
Utilities expense	1,000	
	<u>\$47,500</u>	<u>\$47,500</u>



**Time for the
assessment...**



MCQ

- What is the first step in Accounting?

Recording

Analysing

Classifying





Summary

- AFM Definition





References...

- <http://icmai.in/>
- www.accountingtools.com



*Thank
you*





REACH US



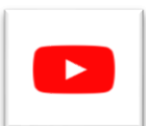
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