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## Balance sheet easy format

A balance sheet is a snapshot of the assets a company owns, the debts it owes, and how much it is worth. The importance of a balance sheet is that it serves as one of the tools management, lenders, and investors use to assess a company's overall situation. It is not hard to understand a balance sheet, but you need to know how the parts of a balance sheet function and the role it plays in providing a complete picture of the company. The function of a balance sheet is to demonstrate the company's financial status — including assets, liabilities and equity — at a specific point in time. A balance sheet summarizes a company's financial condition at a particular time. It consists of three main parts. A listing of the company's assets is placed at the top. This is followed by a similar list of the company's liabilities. Equity (or shareholders' equity) is placed at the bottom. Equity is calculated by subtracting the total liabilities from the total assets (thus, total assets always equal total liabilities + equity). A section with explanatory notes may be included. Most companies prepare a formal balance sheet once a year and include it in their annual report. The amounts from the previous year are frequently listed alongside the current figures for purposes of comparison. This formal balance sheet should be reviewed by an independent auditor to verify its accuracy and completeness. Occasionally you will run across an interim or partial balance sheet. These function the same way and are often prepared as an internal document company management uses to assess particular issues. Each section lists the relevant information by category. Asset categories include accounts receivable, cash and cash equivalents, fixed assets (land, buildings, equipment, etc.), inventory and so on. If a company has invested money in projects to improve its reputation and relationship to a community, this may be listed as an intangible asset. Categories may be broken down further; under cash and cash equivalents you might see entries such as petty cash and money market funds. The Liabilities section will be structured the same way, listing accounts payable and bonds, and short term debts. The function of a balance sheet is to help you evaluate a company's financial status. Ask yourself questions about the items listed. Investors pay particular attention to liabilities. Too large a proportion of debt can indicate a company is overextended and might not be able to meet its obligations in the event of a business downturn. The type of debt is important as well. Long term debts (such as bonds with 20- or 30-year maturities) are preferable since they entail less cash outlay in the near future. A balance sheet functions best when you place it in context with other information, such as past performance, sales, market share and plans for the future. For example, if inventory levels have risen from the previous year faster than revenues, this may indicate some of the company's products are not selling well. Take advantage of the explanatory notes included with the balance sheet — they can address concerns or alert you to potential problems that may not be obvious at first glance. A balance sheet is a snapshot of the financial condition of a business, organization, family or individual. Large and small companies, nonprofit organizations and governments have balance sheets. The purpose of the balance sheet is to show the financial condition of the organization or individual at a certain point in time. It does this by listing and totaling up assets and liabilities. The assets side of a balance sheet lists and totals up everything the organization or individual owns and everything it's due to collect. In a business, for example, assets may include cash, land, machinery, accounts receivable, investments and inventory. For a family, assets typically include cash, investments and the value of a home, autos, furniture and other personal property. The liability or minus side of the balance sheet lists and totals what the organization or individual owes. In a business, this may include rent, payroll obligations, taxes or debts. For a family or individual, liabilities may include student loans, auto loans, debts to family members, credit card balances and a mortgage balance. Subtract total liabilities from total assets to find the net worth or equity of an organization or family. The net worth on a company's balance sheet shows how much would be left over if the business sold everything it owned and paid all its bills. In a corporation, this equity or net worth equals the total value of the stockholders' shares. Net worth is not always a positive value. For example, a family may have assets of \$100,000 but owe credit card debt and a mortgage totaling \$150,000. To compute the family's net worth, subtract \$150,000 from \$100,000. The result is minus \$50,000, so this family has a negative net worth. A balance sheet helps organizations and families track their financial well-being and progress at specific intervals, such as monthly, quarterly or yearly. Because a company's balance sheet shows whether the overall value of the business is increasing, investors often use this information to help them make stock-buying decisions. A family can use a monthly or yearly balance sheet to track its progress in meeting financial goals, such as getting out of debt or saving for retirement. Lenders ask families and businesses about their assets and liabilities to help determine whether they qualify for loans. how to prepare balance sheet format. how to prepare a balance sheet example. what is the format of a balance sheet

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