



How to Read a Balance Sheet, 2/e

Dr. N Ramachandran, Dr Ram Kumar Kakani

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"The function of a correctly prepared Balance Sheet is to exhibit the true and correct view of the state of affairs of any concern. This new edition targets those questions related to the Balance Sheet that arise from some tricky sounding financial jargons which play important role in determining the overall fiscal health of the organization. Like in the earlier edition, the readers would be taken through witty conversations infused with answers, but this time they will cater to certain other equally important sections of the Balance Sheet that had not been previously addressed. Highlights of this edition: - Real-life Balance Sheet illustrations on actual figures of five Indian Retail Apparel companies, along with their -- 'Common-Size' Balance Sheet illustration -- 'Shareholders funds' illustration - Identifying financial terms such as Capital Structures, Bad Debts, Advance from Customer, Notes to Accounts, Principles of Conservatism, Contractual Obligations or Ensuring Restrictions, and Post-Balance Sheet Disclosures - Understanding the limitations of the Balance Sheet - Revised exercises"

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