

Financial Statement Analysis - Balance Sheet

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Account	2019	2018
Assets		
Current Assets		
Cash	100	100
Accounts Receivable	200	200
Inventory	100	100
Prepaid Expenses	50	50
Total Current Assets	450	450
Non-Current Assets		
Property, Plant, and Equipment	500	500
Intangible Assets	50	50
Total Non-Current Assets	550	550
Total Assets	1,000	1,000
Liabilities and Equity		
Current Liabilities		
Accounts Payable	150	150
Short-Term Debt	100	100
Total Current Liabilities	250	250
Non-Current Liabilities		
Long-Term Debt	300	300
Total Non-Current Liabilities	300	300
Total Liabilities	550	550
Equity		
Common Stock	200	200
Retained Earnings	250	250
Total Equity	450	450
Total Liabilities and Equity	1,000	1,000

The balance sheet provides a snapshot of a company's financial position at a specific point in time. It shows the company's assets, liabilities, and equity. The total assets must equal the total liabilities and equity, as shown in the table above.

