

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

James R. McAnelly, Patricia L. McAnelly



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