



INDIAN SCHOOL AL WADI AL KABIR

Class: XII	Department: Commerce
Worksheet No:1	Topic: Financial Statements of a Company Worksheet

S.No	Item	Main Heading	Sub-Heading
1	Trade Payables	Current Liabilities	Trade Payables
2	10% Debentures	Non-Current Liabilities	Long-Term Borrowings
3	Provision for Tax	Current Liabilities	Short-term Provisions
4	Public Deposits	Non-Current Liabilities	Long-Term Borrowings
5	Securities Premium Reserve	Shareholder's Funds	Reserves and Surplus
6	Capital Reserve	Shareholder's Funds	Reserves and Surplus
7	Forfeited Shares Account	Shareholder's Funds	Subscribed Capital (Shown by way of Addition)
8	Interest Accrued and due on Debentures	Current Liabilities	Other Current Liabilities
9	Bills Payable	Current Liabilities	Trade Payables
10	Advances Received from Customers	Current Liabilities	Other Current Liabilities
11	Sundry Creditors	Current Liabilities	Trade Payables
12	Premium on Redemption of Debentures	Non-Current Liabilities	Other Long -term Liabilities
13	Surplus, i.e., Balance in Statement of Profit and Loss (Dr.) / (Net Loss)	Shareholder's Funds	Reserves and Surplus (As Negative Amount)
14	Surplus, i.e., Balance in Statement of Profit and Loss	Shareholder's Funds	Reserves and Surplus
15	Interest Accrued and due on Secured Loans	Current Liabilities	Other Current Liabilities
16	Interest Accrued and due on Unsecured Loans	Current Liabilities	Other Current Liabilities
17	Debenture Redemption Reserve	Shareholder's Funds	Reserves and Surplus
18	Capital Redemption Reserve	Shareholder's Funds	Reserves and Surplus
19	Advances Received from Customers (Long -term)	Non- Current Liabilities	Other Long-term Liabilities
20	Mortgage Loan	Non-Current Liabilities	Long-term Borrowings
21	Patents	Non-Current Assets	Fixed Assets – Intangible Assets
22	Investments	Non-Current Assets	Non – Current Investments
23	General Reserve	Shareholder's Funds	Reserves and Surplus
24	Bills Receivable	Current Assets	Trade Receivables
25	Tax Reserve	Shareholder's Funds	Reserves and Surplus

26	Interest on Calls – in – Advance	Current Liabilities	Other Current – Liabilities
27	Stores and Spares	Current Assets	Inventories
28	Loose Tools	Current Assets	Inventories
29	Balances with Banks	Current Assets	Cash and Cash Equivalents
30	Subsidy Reserve	Shareholder’s Funds	Reserves and Surplus
31	Mining Rights	Non- Current Assets	Fixed Assets – Intangible Assets
32	Provision for Doubtful Debts	Current Assets	As a Deduction from Trade Receivables
33	Accrued Incomes	Current Assets	Other Current Assets
34	Provision for Employees Benefits	Non-Current Liabilities	Long-term Provisions
35	Unpaid Dividend	Current Liabilities	Other Current Liabilities
36	Short-term Loans	Current Liabilities	Short – term Borrowings
37	Long-term Loans	Non-Current Liabilities	Long – term Borrowings
38	Bonds	Non-Current Liabilities	Long – term Borrowings
39	Loans Repayable on Demand	Current Liabilities	Short – term Borrowings
40	Vehicles	Non-Current Assets	Fixed Assets – Tangible Assets
41	Goodwill	Non-Current Assets	Fixed Assets – Intangible Assets
42	Sundry Debtors	Current Assets	Trade Receivables
43	Long-term Investments	Non - Current Assets	Non – Current Investments
44	Shares in listed companies	Non - Current Assets	Non – Current Investments
45	Prepaid Insurance	Current Assets	Other Current Assets
46	Deposit with Customs Authorities	Non - Current Assets	Long – term Loans and Advances
47	Current Investments	Current Assets	Current Investments
48	Livestock	Non - Current Assets	Fixed Assets – Tangible Assets
49	Matured Debentures	Current Liabilities	Other Current Liabilities
50	Loans provided Repayable on Demand	Current Assets	Short – term Loans and Advances
51	Cheques	Current Assets	Cash and Cash Equivalent
52	Stock of Finished Goods	Current Assets	Inventories
53	Raw Materials	Current Assets	Inventories
54	Trade Marks	Non - Current Assets	Fixed Assets – Intangible Assets
55	Buildings	Non - Current Assets	Fixed Assets – Tangible Assets
56	Calls – In – Advance	Current Liabilities	Other Current Liabilities
57	Investment in Debentures	Non-Current Assets	Non – Current Investments

58	Interest Accrued and due on Debentures	Current Liabilities	Other Current Liabilities
59	Accrued interest on Calls – in Advance	Current Liabilities	Other Current Liabilities
60	Bank Overdraft	Current Liabilities	Short – term Borrowings
