

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT 31 DECEMBER, 2010

ASSETS	2010	2009	2008	Equity and Liabilities	2010	2009	2008
	\$ million	\$ million	\$ million		\$ million	\$ million	\$ million
ASSETS				EQUITY			
Non-current assets				Equity attributable to owners of the Company	62,489	59,352	56,546
Property, plant and equipment	28,781	25,053	19,405	Non-controlling interests	6,000	4,988	4,173
Deposits for acquisition of property, plant and equi	1,198	1,597	916	Total equity	68,489	64,340	60,719
Lease prepayments	6,946	6,216	6,106				
Deposits for land use rights	121	87	14	LIABILITIES			
Deposits for investment	141	-	-	Non-current liabilities			
Investment properties	1,705	1,568	890	Other payables	204	1,158	475
Intangible assets	19,923	15,309	8,804	Borrowings	35,347	20,676	13,648
Mining assets	2,254	1,342	47	Obligations under finance lease	118	394	391
Interests in jointly controlled entities	935	742	639	Financial guarantee contracts	32	35	77
Interests in associates	3,680	3,679	3,362	Retirement and other supplemental benefit obligati	6,519	6,421	8,323
Goodwill	836	856	897	Provisions	46	48	0
Available-for-sale financial assets	4,661	4,887	1,807	Deferred income government grant	406	157	215
Other loans and receivables	3,502	884	1,336	Deferred income tax liabilities	482	453	162
Deferred income tax assets	2,794	2,273	1,905		43,154	29,342	23,291
Other prepayments	57	40	37				
Trade and other receivables	1,895	614	62	Current liabilities			
	79,429	65,127	46,327	Trade and other payables	181,255	136,756	112,933
Current assets				Amounts due to customers for contract work	13,985	10,194	2,484
Lease prepayments	162	108	121	Current income tax liabilities	612	583	589
Properties held for sale	4,133	1,877	620	Borrowings	26,110	39,409	33,665
Properties under development for sale	27,103	20,343	14,779	Obligations under finance lease	296	258	60
Inventories	26,158	21,349	14,643	Financial guarantee contracts	2	1	2
Trade and other receivables	109,178	80,782	67,420	Retirement and other supplemental benefit obligati	777	856	325
Amounts due from customers for contract work	39,076	36,630	36,169	Held-for-trading financial liabilities	121	86	0
Other loans and receivables	1,709	949	394		223,158	188,143	150,038
Held-for-trading financial assets	124	101	160				
Restricted cash	2,239	2,808	2,115	Total liabilities	266,312	217,485	173,329
Cash and cash equivalents	45,490	51,651	51,400				
	255,372	216,698	187,821	Total equity and liabilities	334,801	281,825	234,048
Total assets	334,801	281,825	234,048				
				Net current assets	32,214	20,555	37,783
				Total assets less current liabilities	111,643	93,682	84,050

Financial Reporting Analysis

RAO, PEDDINA MOHANA



Financial Reporting Analysis:

The Fundamentals of Financial Statement Analysis as Applied to the Coca-Cola Company Carl

McGowan, 2014-10-05 Recent stock market crises are exacerbated by investors who don't understand what has been happening to companies because investors lack an understanding of financial ratio analysis. Stock markets are efficient in that they incorporate and even anticipate information about companies based on financial accounting data provided by companies. However, market efficiency results from extensive analysis performed by financial analysts. Much of this financial analysis is based on the analysis of financial information provided by companies and analyzed using financial ratio analysis. This book provides a step-by-step demonstration of how to download data from Internet sources, transfer the data to a spreadsheet, and conduct a financial ratio analysis of any company. The book outlines the steps needed to perform a financial ratio analysis: the financial statements to be retrieved from EDGAR and the five categories of financial ratios used in the financial analysis of the company. The data retrieved from the financial statements is copied to a worksheet and used to compute and graph the financial ratios. The ratios and graphs are used to determine the performance drivers of this company.

International Financial Statement Analysis Thomas R. Robinson, Elaine Henry, Wendy L. Pirie, Michael A.

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The Analysis and Use of Financial Statements Gerald I. White,Ashwinpaul C. Sondhi,Dov Fried,2002-12-30 Accounting Standards US and International have been updated to reflect the latest pronouncements An increased international focus with more coverage of IASC and non US GAAPs and more non US examples *Financial Reporting and Statement Analysis* Clyde P. Stickney,Paul R. Brown,James M. Wahlen,2004 Financial Reporting and Analysis Lawrence Revsine,Daniel W. Collins,W. Bruce Johnson,2005 The CPA exam is changing You need to change as well to a book that better prepares you for the CPA examandfor business This is the only book of its kind that demonstrateshow to preparefinancial reports and thenhow to analyzewhat those numbers really mean Every manager has incentives to present his or her firm in the most favorable light to lenders equity investors and others And every manager wants to use the flexibility allowed by GAAP to manage the firm s earnings to achieve certain goals Revsine Collins and Johnsonexplain these incentivesand help readers spot cases of earnings management which disguises a firm s true performance For anyone preparing to take the CPA exam and for anyone who wants or needs a working knowledge of accounting financial reporting and financial statement analysis Financial Statement Analysis Explained Can Akdeniz, Financial statement analysis seems like an obscure and complicated endeavor and indeed it is However even if you re not an economics major there are certain times when having a rudimentary working understanding of financial statement analysis can be really important Most

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Financial Statement Analysis Baruch Lev, 1974.

Business Analysis and Valuation: Using Financial Statements Krishna G. Palepu, Paul M. Healy, Sue Wright, Michael Bradbury, Jeff Coulton, 2020-09-24. The only local text in the market, *Business Analysis and Valuation* provides a framework for understanding and using financial statements for business students and practitioners. Developed specifically for students undertaking accounting valuation subjects, the text is unique in its approach, which introduces and develops a framework for business analysis and valuation using financial statement data, then shows how to apply this framework to a variety of decision contexts. All chapters of this edition have been updated to include the latest regulations, practices, and examples from both the financial markets and research. Industry insights from practitioners and other experts have been added to each chapter, giving students a practical, real-life understanding of how the content they are learning translates to the workplace. With an increased number of real business Asia Pacific case studies exploring various issues, including a running chapter example and references to recent research in this field, the text offers local context and a practical and in-depth approach.

Financial Reporting & Analysis Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, 2002. Tracing the nuances of a short-lived life, this involving and sympathetically written novel maintains a tone of finely judged tension between laughter and tears. Jonathon Bender had something to tell the world, but the world wouldn't listen. However, he left behind him unsent letters addressed to relatives, friends, neighbors, coaches, teachers, classmates, professors, roommates, psychiatrists, employers, his younger self, former girlfriends, his ex-wife, a TV station, and God, among many others. This unsent correspondence forms the narrative of a remarkable life.

Financial Statement Analysis Charles H. Gibson, 2012-05-01. Now you can teach financial accounting from both a user's and preparer's perspective with a wealth of actual examples, cases, and real financial statements found in Gibson's *FINANCIAL STATEMENT ANALYSIS 13E International Edition*. This effective text emphasizes the analysis and interpretation of the end result of financial reporting: financial statements. The author focuses on the language and preparation of financial statements throughout. Students analyze real financial reports, 10-Ks, proxy statements, other exhibits, and cases drawn from actual companies. Nike is used as a continuing focus company throughout the text, providing the opportunity for students to become familiar with a single organization and better understand the meaning of its statements within a competitive context. In addition to a wide variety of problems, questions, cases, and Web references for

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