

BALANCE SHEET

In financial accounting, a balance sheet is a summary of the financial balances (assets and liabilities) of an organization.

This Tableau Accelerator allows you to:

- Appraise your financial positions: Balance Sheet (Assets & Liabilities)

Answer key business questions

- What is our organization's financial situation?
- How are our liabilities financed?
- What is your working capital?
- What are our total equity and debt to equity ratio?

Monitor and improve KPIs

Short term Assets & Liabilities

- **Current Assets:** Assets that are expected to be converted into cash in less than 12 months: Cash, Accounts Receivables, Inventory, Prepaid Expenses (expressed in currency)
- **Current Liabilities:** Bills that must be paid within 12 months of the date of the Balance Sheet: Accounts Payable, Accrued Expenses, Current Portion of Debt, Income Taxes Payable (expressed in currency)
- **Working Capital:** Amount of money the enterprise has to work with in the short-term (also called 'Net Current Assets' or 'Funds') (expressed in currency)

Long term Assets & Liabilities

- **Non-Current Assets:** Long-term investments that are not easily converted to cash or are not expected to become cash within an accounting year (expressed in currency)
- **Non-Current Liabilities:** Long-term financial obligations that become due beyond twelve months (expressed in currency)

Total Assets & Liabilities

- **Total Assets:** The final amount of all gross investments, cash and equivalents, receivables, and other assets as they are presented on the balance sheet (expressed in currency)
- **Total Liabilities:** Current Liabilities and Long-Term Debt (expressed in currency)
- **Total Equity:** Determines how much a company would have left over in assets if the company went out of business immediately (expressed in currency)

Liquidity Ratios

- **Current ratio:** Business's ability to meet its payment obligations as they fall due
- **Quick ratio:** Determine a debtor's ability to pay off current debt obligations with its most liquid assets (i.e.: "Cash" and "Accounts Receivable")

Leverage Ratios

- **Debt-to-Equity Ratio:** Measures the degree to which a company is financing its operations with debt rather than its own resources
- **Debt Ratio:** Measures the extent of a company's leverage. It can be interpreted as the proportion of a company's assets that are financed by debt
- **Debt-to-Asset Ratio:** Defines how much debt a company owns compared to its assets. This information reflects how financially stable a company is (expressed in %)

Required attributes

- **Month** (*date*): Month
- **KPI Code** (*string*): KPI Code according to defined rules (*)
- **KPI Breakdown** (*string*): Level of detail that identifies the nature of the KPI Code provided above (**)
- **KPI Value** (*numeric*): Value of the corresponding KPI

(*) "KPI Code" is an attribute where specific values are expected:

- 'CASSETS'**: Current Assets
- 'CLIABILITIES'**: Current Liabilities
- 'NASSETS'**: Noncurrent Assets
- 'NLIABILITIES'**: Noncurrent Liabilities

(**) "KPI Breakdown" is an attribute for which specific values are expected in certain special cases:

KPI Code = 'CASSETS' (Current Assets)

- KPI Breakdown='Cash' → Refers to the amount of readily available cash held

- KPI Breakdown='Accounts Receivable' → Refers to the amount of money owed by customers for goods or services provided on credit

- KPI Breakdown='Inventory' → Refers to the value of goods, products or materials held in inventory

- KPI Breakdown='xxx' → Any other

Month	KPI Code	KPI Breakdown	KPI Value
12/1/2023	CASSETS	Accounts Receivable*	3,841,246
12/1/2023	CASSETS	Cash*	3,937,555
12/1/2023	CASSETS	Inventory*	6,695,797
12/1/2023	CASSETS	Prepaid Expenses	1,521,509
12/1/2023	CLIABILITIES	Accounts Payable*	3,412,226
12/1/2023	CLIABILITIES	Accrued Expenses	1,960,765
12/1/2023	CLIABILITIES	Current Portion of Debt	3,737,543
12/1/2023	CLIABILITIES	Income Taxes Payable	3,525,272
12/1/2023	NASSETS	Accumulated Depreciation	-9,579,424
12/1/2023	NASSETS	Fixed Assets at Cost	221,969,607
12/1/2023	NASSETS	Other Assets	153,588
12/1/2023	NLIABILITIES	Long-Term Debt	55,925,916
12/1/2023	NLIABILITIES	Other Liabilities	1,189,210
12/1/2023	EQUITY	Capital Stock	142,910,053
12/1/2023	EQUITY	Retained Earnings	15,878,895
*Values in Bold are mandatory			