

# Balance Sheet of Construction Company

## ( Example )

at 31st March 2014

Particulars	Note No.		As at 31.03.2014 ₹ crore	As at 31.03.2013 ₹ crore
<b>I. EQUITY AND LIABILITIES</b>				
(1) Share capital	2	60.67		60.67
Reserves and surplus	3	1,186.73		1,102.11
Money Received Against Share Warrants	4	16.00		-
			1,263.40	1,162.78
(2) Non-current liabilities				
Long-term borrowings	5	3,005.18		3,257.03
Deferred tax liabilities (Net)	6	23.71		14.29
Long term Trade payables	7	27.26		33.51
Other Long-term liabilities	8	74.59		56.86
Long-term provisions	9	33.89		36.17
			3,164.63	3,397.86
(3) Current liabilities				
Short-term borrowings	10	1,537.48		1,317.85
Trade payables	11	951.16		960.01
Other current liabilities	12			
Current maturities of long term borrowings		274.37		53.08
Advance from Contractees		910.66		1,162.17
Others		485.72		466.10
		1,670.75		1,681.35
Short-term provisions	13	8.45	4,167.84	9.27
			8,595.87	8,529.07
<b>TOTAL</b>				
<b>II. ASSETS</b>				
(1) Non-current assets				
Fixed assets	14			
Tangible assets		913.09		1,006.35
Intangible assets		2.31		4.04
Capital work-in-progress		3.25		10.55
Intangible assets under development		1.72		1.72
			920.37	1,022.66
Non-current investments	15	689.95		601.22
Long-term loans and advances	16	1,211.76		1,213.31
Long term Trade receivables	17	1,087.00		665.56
Other non-current assets	18	0.11		1.42
			2,968.82	2,481.51
(2) Current assets				
Inventories	19	3,293.56		3,672.18
Trade receivables	20	527.33		570.19
Cash and bank balances	21	146.97		99.14
Short-term loans and advances	22	712.58		674.53
Other current assets	23	6.24		8.86
			4,686.68	5,024.80
<b>TOTAL</b>			8,595.87	8,529.07

# Accounting Format For Construction Company

**Dave Ogershok, Richard Pray**



## **Accounting Format For Construction Company:**

Builder's Guide to Accounting Michael C. Thomsett, 2001-07 This book includes self test section at the end of each chapter Test yourself then check answers in the back of the book to see how you score CD ROM included *Construction Project Management* Joe F. McCarthy, 2010 integrates business knowledge principles and practices of project management and construction management will help you achieve a strategic vision continuously improve construction operations and manage industrial commercial and institutional projects from conception to occupancy Publisher's description

**Construction Forms & Contracts** Craig Savage, Karen Mitchell, 1994 Donation No CD with book **Cost & Management Accounting - An Introduction**, 2007 *Fundamentals of Financial and Corporate Accounting*

Dr. M. Suresh, Dr. V. Nalini, 2025-09-09 Authors Dr M Suresh Assistant Professor Research Supervisor NSS Programme Officer Department of Management Studies SRM Institute of Science and Technology Deemed to be University Tiruchirappalli Tamil Nadu India Dr V Nalini Assistant Professor Department of Commerce SRM Institute of Science and Technology Tiruchirappalli Tamil Nadu India

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*Financial Management and Accounting Fundamentals for Construction* Daniel W. Halpin,Bolivar A. Senior,2009-09-22  
TECHNOLOGY ENGINEERING CIVIL SUCCESSFUL FINANCIAL MANAGEMENT IN THE CONSTRUCTION INDUSTRY  
BEGINS WITH THIS HANDS ON GUIDE While construction professionals are skilled in the technical side of their work they often find the financial management aspect of the business daunting Financial Management and Accounting Fundamentals for Construction will help you better understand and navigate the financial decisions that are part of every construction project This book is a compact summary of the basic financial skills that a construction professional must have to be successful in the management of a construction company and its projects Its topics address many of the questions that any construction administrator will face such as How to organize and use a company s financial reports What amount of cash must be made available to the contractor to complete a project Why the early payment of supplier invoices can enhance profitability How to quantify the time value of money in financial decisions What tax amount is owed by a company and how it impacts the bottom line How to control project costs What financial sources are available to a construction contractor for capital expansion In this text you will learn about accounting fundamentals project related financial matters and company level financial issues three factors that are key to your career success An ideal reference for students of construction management and engineering as well as professionals who need a quick refresher when dealing with cost control analysis and other financial issues this text also offers Easy to understand coverage of financial concepts specific to the construction industry including business taxation project control engineering economy and financial forecasting Numerous worked examples plus end of chapter review questions and exercises Helpful appendices that present the structure of a typical chart

of accounts the flow of transactions through a construction accounting system and tables required for computing interest and the time value of money      **2005 National Construction Estimator** Dave Ogershok, Richard Pray, 2004-11 Material prices and manhours for estimating new construction costs      *The Management of Construction* F. Lawrence Bennett, 2003 Table of contents      **Handbook of Construction Management and Organization** Joseph Frein, 2012-12-06 The primary purpose of this handbook is to make available to general contractors consulting engineers construction managers specialty contractors and subcontractors as well as to professors and students in Universities and technical institutes which offer courses on the subject the fundamentals of construction management together with the most workable types of organization and the necessary capabilities they must include to reasonably ensure success and minimize the possibility of failure in this most hazardous profession The second and equally important purpose is to furnish equipment manufacturers dealers material suppliers bankers surety bondsmen and others who traditionally rely on financial statements and general reputation something more concrete to look for the type of management and organization and its scope and capability in deciding how far to go along with contractors with whom they deal or wish to deal This the second edition of the Handbook is an updated version of the work published in 1973 The book covers very many subjects which are part of construction The greatest care was exercised in consideration of their practical aspects based on the theory and practice of construction management and its structure and the functions of the various departments both in the field and central offices that make up construction organization Leading specialists in their particular fields were selected to write chapters on the vital segments making up the structure of construction management and organization These fields include construction contracts and conditions job organization by general types of projects equipment maintenance and preventive maintenance and overhaul engineering and estimating scheduling and controls data processing and the use of computer equipment in engineering and accounting techniques office administration corporate and cost accounting payroll employment and labor relations safety public relations legal and contractual problems banking and finance taxes surety bonding insurance pension and retirement problems and others      **Handbook for Construction Accounting and Auditing** Henry G. Pansza, 1983      *Construction Management in Practice* Richard F. Fellows, David Langford, Robert Newcombe, Sydney Urry, 2009-05-06 While most construction management books are project based this book looks at management principles and techniques applied to the day to day problems facing a business in the construction industry It covers Business strategy Industrial relations Health and safety Managing people Financial management Quantitative methods The text includes end of chapter review questions and a range of illustrative examples Since the book was first written in 1982 much has changed The Second Edition has been thoroughly revised and takes account of the increased globalisation of construction the move from public to private sector work the drive for productivity changing procurement methods new emphasis on life cycle costing and much more It will provide a valuable text for undergraduate and postgraduate courses in construction management surveying and civil engineering as well as

offering useful insights for practitioners undertaking CPD activities      2005 National Home Improvement Estimator Ben Moselle, 2004-11 Manhours labor and material costs for most home improvement work Includes instructions for doing the work with helpful illustrations and tricks and tips from experienced remodelers      **Economy, Finance and Business in Southeastern and Central Europe** Anastasios Karasavoglou, Srećko Goić, Persefoni Polychronidou, Pavlos Delias, 2018-05-02 This volume comprises papers presented at the 8th international conference The Economies of the Balkan and Eastern European Countries in the Changing World EBEEC held in Split Croatia in 2016 The papers cover a wide range of current issues relevant for the whole of Eastern Europe such as European integration economic growth labour markets education and tourism Written by experienced researchers in the field of economic challenges for Eastern Europe the papers not only analyse recent problems but also offer policies to resolve them Furthermore they offer insights into the theoretical and empirical foundations of the economic processes described The proceedings of the conference appeals to all those interested in the further economic development of the Balkan and Eastern European countries

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