Balance Sheet (BS) Mind Map

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Balance Sheet

- Assets
  - Current Assets
    - Cash and Cash Equivalents
      - Bank Accounts
      - Treasury Bills
      - Money Market Funds
    - Accounts Receivable
      - Trade Receivables
      - Allowance for Doubtful Accounts
    - Inventory
      - Raw Materials
      - Work-in-Progress
      - Finished Goods
    - Prepaid Expenses
      - Insurance Premiums
      - Rent Payments
    - Short-Term Investments
      - Marketable Securities
      - Certificates of Deposit
  - Non-Current Assets
    - Property, Plant, and Equipment (PP&E)
      - Land
      - Buildings
      - Machinery and Equipment
      - Accumulated Depreciation
    - Intangible Assets
      - Patents
      - ™ Trademarks
      - Goodwill
    - Long-Term Investments
      - Equity Investments
      - Bonds
    - Deferred Tax Assets
- Liabilities
  - Current Liabilities
    - Accounts Payable
      - Trade Payables
      - Accrued Expenses
    - Short-Term Debt
      - Bank Loans
      - Commercial Paper
    - Current Portion of Long-Term Debt
    - Taxes Payable
      - Income Tax Payable
      - Sales Tax Payable
    - Deferred Revenue
  - Non-Current Liabilities
    - Long-Term Debt
      - Bonds Payable
      - Mortgages Payable
    - Deferred Tax Liabilities
    - Pension Liabilities
    - Lease Obligations
    - Other Long-Term Liabilities
      - Environmental Liabilities
      - Legal Liabilities
- Equity
  - Shareholders' Equity
    - Common Stock
      - Par Value
      - Additional Paid-In Capital
    - Preferred Stock
    - Retained Earnings
    - Treasury Stock
    - Accumulated Other Comprehensive Income
      - Unrealized Gains/Losses on Securities
      - Foreign Currency Translation Adjustments
  - Non-Controlling Interest
- Total Assets = Total Liabilities + Equity
  - Calculation
    - Sum of all Asset line items
    - Sum of all Liability and Equity line items