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a balance sheet provides a summary of a business at a given point in time it s a snapshot of a company s financial position as broken down into assets liabilities and equity balance sheets serve two very different purposes depending on the audience reviewing them what is the balance sheet the balance sheet is one of the three fundamental financial statements and is key to both financial modeling and accounting the balance sheet displays the company s total assets and how the assets are financed either through either debt or equity a balance sheet an important financial tool calculates a company s assets with its liabilities and equity total assets are calculated as the sum of all short term long term and other the balance sheet offers practical insights into a company s current financial position and is used to perform ratio analysis to measure operating efficiency liquidity solvency and leverage risk what is a balance sheet a balance sheet provides a snapshot of a company s financial performance at a given point in time this financial statement is used both internally and externally to determine the so called book value of the company or its overall worth a balance sheet is a financial statement that communicates the book value of an organization as calculated by subtracting all of the company s liabilities and shareholder equity from its total assets

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