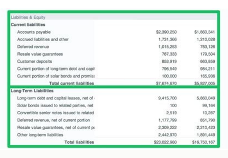
Long term liabilities on the balance sheet

I'm not robot!



SIERRA SPORTS Balance Sheet December 31, 2017			
Assets		**Liabilities and Stockholders Equity**	
Current Assets		Current Liabilities	
Cash	$ 21,580	Note Payable: Current	$ 18,000
Accounts Receivable	2,000	Accounts Payable	8,580
Total Current Assets	23,580	Warranty Liability	420
		Unearned Revenue	4,000
Property, Plant, and Equipment		Total Current Liabilities	31,000
Buildings	300,000		
Sporting Equipment	60,000	Long-term Liabilities	
Total Property, Plant, and Equipment	360,000	Notes Payable	342,000
		Stockholders' Equity	
		Common Stock	5,000
		Retained Earnings	5,580
		Total Stockholders' Equity	10,580
Total Assets	$383,580	Total Liabilities and Stockholders' Equity	$383,580

Balance Sheet – "Liabilities"

Long-Term Liabilities

Illustration 5-14
Balance Sheet Presentation of Long-Term Liabilities

The Great Atlantic & Pacific Tea Company, Inc.

Total current liabilities	$978,109,000
Long-term debt (See note)	254,312,000
Obligations under capital leases	252,618,000
Deferred income taxes	57,167,000
Other non-current liabilities	127,321,000

Note: Indebtedness. Debt consists of:

9.5% senior notes, due in annual installments of $10,000,000	$ 40,000,000
Mortgages and other notes due through 2011 (average interest rate of 9.9%)	107,604,000
Bank borrowings at 9.7%	67,225,000
Commercial paper at 9.4%	100,102,000
	314,931,000
Less: Current portion	(60,619,000)
Total long-term debt	$254,312,000

5-44 LO 2

Balance sheet of ... as on...

Liabilities	₹	₹	Assets	₹	₹
Capital	xxx		Fixed assets:		
Add: Net profit/ Less: Net loss	xxx		i) Intangible assets		
	xxx		Goodwill		xxx
Less: Drawings	xxx	xxx	Patent rights		xxx
Reserves		xxx	Copy rights		xxx
Long term loans		xxx	Trade marks		xxx
Current liabilities:			Computer software		xxx
Bank overdraft, Cash credit	xxx		ii) Tangible assets		
Outstanding expenses	xxx		Land		xxx
Unearned income	xxx		Buildings	xxx	
Short term loans from banks	xxx		Less: Depreciation	xxx	xxx
Sundry creditors	xxx		Plant and machinery	xxx	
Bills payable	xxx	xxx	Less: Depreciation	xxx	xxx
Provisions			Vehicles	xxx	
Provision for employee benefits		xxx	Less: Depreciation	xxx	xxx
Provision for tax		xxx	Furniture and Fittings	xxx	
			Less: Depreciation	xxx	xxx
			Investments		xxx
			Current assets		
			Stock		xxx
			Advances given		xxx
			Sundry debtors		xxx
			Bills receivable		xxx
			Prepaid expenses		xxx
			Accrued income		xxx
			Cash at bank		xxx
			Cash in hand		xxx
			Fictitious assets		
			Preliminary expenses		xxx
			Miscellaneous expenses		xxx
		xxx			xxx

ASSETS	
Current Assets	
Cash and Cash Equivalents	$ 4,868,000
Short Term Investments	-
Net Receivables	$ 13,693,000
Inventory	-
Other Current Assets	$ 4,145,000
Total Current Assets	$ 22,706,000
Long Term Investments	$ 4,581,000
Property Plant and Equipment	$ 109,767,000
Goodwill	$ 69,773,000
Intangible Assets	$ 58,775,000
Accumulated Amortization	-
Other Assets	$ 6,713,000
Deferred Long Term Asset Charges	-
Total Assets	$ 272,315,000

LIABILITIES	
Current Liabilities	
Accounts Payable	$ 28,301,000
Short/Current Long Term Debt	$ 3,486,000
Other Current Liabilities	-
Total Current Liabilities	$ 31,787,000
Long Term Debt	$ 66,358,000
Other Liabilities	$ 52,984,000
Deferred Long Term Liability Charges	$ 28,491,000
Minority Interest	$ 333,000
Negative Goodwill	-
Total Liabilities	$ 179,953,000
Stockholders' Equity	
Total Stockholders' Equity	$ 92,362,000

Investopedia

On a classified balance sheet total liabilities represent the sum of and long-term liabilities. This form of capital is found on the balance sheet under long-term liabilities and equity. On a classified balance sheet the sum of current and long-term liabilities refers to liabilities. What are long term liabilities on the balance sheet. The total long-term liabilities reported on the balance sheet are. Current and long term liabilities on the balance sheet. What two related items may be reported for long-term liabilities on the balance sheet. What's the difference between long-term and short-term liabilities on the balance sheet.

Long-term liabilities are financial obligations of a company that are due more than one year in the future. The current portion of long-term debt is listed separately to provide a more accurate view of a company's current liquidity and the company's ability to pay current liabilities as they become due. Long-term liabilities are also called long-term debt or noncurrent liabilities. Long-term liabilities are listed in the balance sheet after more current liabilities, in a section that may include debentures, loans, deferred tax liabilities, and pension obligations. Long-term liabilities are obligations not due within the next 12 months or within the company's operating cycle if it is longer than one year. A company's operating cycle is the time it takes to turn its inventory into cash. An exception to the above two options relates to current liabilities being refinanced into long-term liabilities. If the intent to refinance is present and there is evidence that the refinancing has begun, a company may report current liabilities as long-term liabilities because after the refinancing, the obligations are no longer due within 12 months. In addition, a liability that is coming due but has a corresponding long-term investment intended to be used as payment for the debt is reported as a long-term liability. The long-term investment must have sufficient funds to cover the debt. The long-term portion of a bond payable is reported as a long-term liability. Because a bond typically covers many years, the majority of a bond payable is long term. The present value of a lease payment that extends past one year is a long-term liability. Deferred tax liabilities typically extend to future tax years, in which case they are considered a long-term liability. Mortgages, car payments, or other loans for machinery, equipment, or land are long term, except for the payments to be made in the coming 12 months. The portion due within one year is classified on the balance sheet as a current portion of long-term debt. Long-term liabilities are a useful tool for management analysis in the application of financial ratios. The current portion of long-term debt is separated out because it needs to be covered by more liquid assets, such as cash. Long-term debt can be covered by various activities such as a company's primary business net income, future investment income, or cash from new debt agreements. Debt ratios (such as solvency ratios) compare liabilities to assets. The ratios may be modified to compare the total assets to long-term liabilities only. This ratio is called long-term debt to assets. Long-term debt compared to total equity provides insight relating to a company's financing structure and financial leverage. Long-term debt compared to current liabilities also provides insight regarding the debt structure of an organization. Long Term Liabilities, often referred to as Non-Current Liabilities, arise due to liabilities not due within the next 12 months from the Balance Sheet Date or the Operating Cycle of the company and mostly consist of Long term Debt. The term 'Liabilities' in a company's Balance sheet means a particular amount a company owes to someone (individual, institutions, or Companies). Or in other words, if a company borrows a certain amount or takes credit for Business Operations, it must repay it within a stipulated time frame. The term Long-term and Short-term liabilities are determined based on the time frame. Long-term liabilities that need to be repaid for more than one year (twelve months) and anything which is less than one year are called Short-term liabilities. You are free to use this image on your website, templates, etc, Please provide us with an attribution linkArticle Link to be HyperlinkedFor eg:Source: Long Term Liabilities (wallstreetmojo.com) For example – if Company X Ltd. borrows $5 million from a bank with an interest rate of 5% per annum for eight months, then the debt would be treated as short-term liabilities. However, if the tenure becomes more than one year, it would come under 'Long-Term Liabilities' on theBalance SheetA balance sheet is one of the financial statements of a company that presents the shareholders' equity, liabilities, and assets of the company at a specific point in time. It is based on the accounting equation that states that the sum of the total liabilities and the owner's capital equals the total assets of the company.read more. List of Long-Term Liabilities on Balance Sheet Based on the nature of the Liabilities taken by a Company, here is the list of Long-term liabilities on the Balance Sheet: You are free to use this image on your website, templates, etc, Please provide us with an attribution linkArticle Link to be HyperlinkedFor eg:Source: Long Term Liabilities (wallstreetmojo.com) Shareholders are the real owner of a Company and can be classified into two categories, Preference shareholdersA preferred share is a share that enjoys priority in receiving dividends compared to common stock. The dividend rate can be fixed or floating depending upon the terms of the issue. Also, preferred stockholders generally do not enjoy voting rights. However, their claims are discharged before the shares of common stockholders at the time of liquidation.read more and Equity shareholdersShareholder's equity is the residual interest of the shareholders in the company and is calculated as the difference between Assets and Liabilities. The Shareholders' Equity Statement on the balance sheet details the change in the value of shareholder's equity from the beginning to the end of an accounting period.read more. Preference Shareholders are given preference during the distribution of profits (get the dividendDividends refer to the portion of business earnings paid to the shareholders as gratitude for investing in the company's equity.read more if there is also a loss). In contrast, Equity shareholders get dividends only when there is a profit. On the other hand, Equity shareholders have voting rights, unlike Preference shareholders. The initial capital or the 'Seed Financing' required for the business comes from the Shareholder's pocket. The total capital amount can be divided into the total number of shareholders based on their capital contributions. The risk-to-reward ratio is allocated as per the capital contribution. For example- Suppose Company A has been funded by three investors, X, Y & Z, with the capital contributionContributed capital is the amount that shareholders have given to the company for buying their stake and is recorded in the books of accounts as the common stock and additional paid-in capital under the equity section of the company's balance sheet.read more of $2000, $3000, and $5000; the profit would be shared based on 2:3:5. Reserves & Surplus is another part of the Shareholders' equity, which deals with the Reserves. If a Company makes constant profits, then the pile of profits at a given time would be termed 'Reserves and Surplus.' For example, if a Business unit delivers Net profits after tax (after dividend distributed to shareholders) for the first three years @ $11,000, $80,000, and $95,000. Then the total reserves would be $(11000+80000+95000) or $285,000 after the third Financial Year. Thus, we can say #2 – Long-Term Borrowings Below is the long-term liability example of Starbucks Debt. source: Starbucks SEC Filings Borrowings are an integral part of a business; the entire capital cannot be funded only from Shareholder's capital. Generally, high-capital intensive requires funds at different stages. Thus, to ensure smooth operations, a Business unit takes a loan from a financial institution, bank, individual, or group of individuals. A loan that is repayable after 12 months, along with interest, is known as Long-term borrowing. Types of long-term borrowings are – Bonds or DebenturesBonds and debentures are both fixed-interest debt instruments. Bonds are generally secured by collateral, have lower interest rates, and are issued by both companies and the government. Debentures are raised for long-term financing and are normally issued by public companies only.read more, which bear a specific amount of fixed interests, are generally borrowed from the market bearing a fixed amount of interest repayable by the company. Bondholders are not bothered with the profitability of the company. They are obliged to get the money until the company is declared insolvent.Other than Bonds, Borrowings can be made from institutions or Banks (Term as a loan) with a pre-decided date. Failure to pay the loan within the stipulated time, along with interest, could force the company to pay a penalty fee. Thus, a high borrowing amount is generally a bad signal for a company, and it becomes worse if the Business cycleThe business cycle refers to the alternating phases of economic growth and decline.read more changes.Bonds are rated by rating agencies like Moody's, Standard & Poors, and Fitch depending on how safe the bond is – Investment gradeInvestment grade is the credit rating of fixed-income bonds, bills, and notes as assigned by the credit rating agencies like Standard and Poor's (S&P), Fitch, and Moody's to express the creditworthiness of and risk associated with these investments.read more or non-investment grade. #3 – Deferred-Tax Liabilities Tax liabilities can be terms of the tax a company is obliged to pay in case of profits made. Thus, when a company pays a lesser tax on a particular financial year, the amount should be repaid in the next financial year. Till then, the liability is treated as the deferred taxDeferred Tax is the effect that occurs in a firm as a result of timing differences between the date when taxes are actually paid to tax authorities by the company and the date when such tax is accrued. Simply put, it is the difference in taxes that arises when taxes due in one of the accounting period are either not paid or overpaid.read more, which is repayable within the next financial year. For example, Company HR Ltd. made $20,000 in FY17-18 and paid a tax of $5000 (assuming a 25% tax rate), but later the company realized that the tax slab was 28%. So then, in this case, $600 must be paid along with next year's tax payment. #4 – Long-Term Provision Provisioning a certain amount generally means allocating a certain expense or loss or bad debt concerning the future course of action by the company. The item is treated as a loss until the company accounts for the loss. For example, – Pharmaceutical companies assume certain losses regarding patent rights as all the Research & Development part is related to the approval of the patent of medicines. Similarly, lawsuit charges & Fines from pending investigations come under the same head in the Balance-sheet. For example, if a Bank expects a certain amount of loan, which is most unlikely to recover, then the Loan amount would be treated as 'Bad Debt.' Hindalco Example The above example shows that the company Hindalco Industries is doing business in Aluminum extracting, and the manufacturing of Aluminum finished products has raised its equity base from INR 204.89 Cr. in FY16 to INR 222.72 Cr. In FY17. The above equity inflow results in a higher equity base, an outcome of the newly issued Equity shareShares Issued refers to the number of shares distributed by a company to its shareholders, who range from the general public and insiders to institutional investors. They are recorded as owner's equity on the Company's balance sheet.read more. Because of the company's profitability, the Reserves amount shot up from INR 40401.69 Cr to INR 45836 Cr. However, the Long-term Debt ratio has reduced from INR 57928.93 Cr. to INR 51855.29 Cr. which is almost 10.5 % from the previous year, and it's a healthy sign. Deferred Tax, Other Liabilities on the balance sheet, and Long-term Provision have, however, decreased by 2.4%, 2.23%, and 5.03%, suggesting the operations have improved on a YoY basis. The risk to Investors vs. Long Term Liabilities The below graph provides us with the details of how risky these long-term liabilities are to the investors. The common stock is the riskiest to the investor, whereas short-term bonds are the least risky.In between comes the others like senior secured facility, senior secured notes, senior unsecured notes, subordinated notes, discount notes, and preferred stocks. Importance of Long-Term Liabilities on the Balance Sheet Long-term Liabilities on the balance sheet determine the integrity of the business. If the Debt part becomes more than the equity, then it's a reason to worry regarding the efficiency of the Business Operations. Such liabilities need to be controlled shortly.Higher provisioning also indicates higher losses, which are not favorable for the company. Higher expenses cause a shrink in profits. On the other hand, if a company assumes a higher provision than the actual number, then we can term the company as a 'defensive' one.Equity share capitalShare capital refers to the funds raised by an organization by issuing the company's initial public offerings, common shares or preference stocks to the public. It appears as the owner's or shareholders' equity on the corporate balance sheet's liability side.read more, along with reserves and debt, determines the company's cash flow. Purchasing assets, new branches, etc., can be funded from Equity or Debt. Long-Term Liabilities Video Recommended Articles This has been a guide to the definition of Long-Term Liabilities on the Balance Sheet. Here we discuss the list of long-term liabilities, including the long-term debt, shareholders equity, long-term provision, and deferred tax liabilities, along with practical examples. You may also have a look at these articles below to learn more about accounting –

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