

# Analysis of Elements of Statement of Financial Position for Viva Telecom Kuwait

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## Abstracts

The balance sheet of a company is also known as statement of financial position of the company that demonstrates overall position of the company at specified period of time. It is known as one of most significant financial reports. All types of monetary reports provide imperative information for making decisions. However, statement of financial position is greatly utilized by investors and financiers for making investment decisions. Assets, liabilities and shareholder's equity are main important parts of balance sheet. Various companies use different techniques for making this report. In Kuwait, all companies are required to follow International Financial Reporting Standards for making financial reports. These companies are not allowed to use any other standard. This report contains fundamental information about accounting, basis and core concepts of statement of financial position. This assignment contains five parts overall, yet all parts are linked with each other. In this reports, complete information about balance sheet of VIVA Telecom Company, methods of calculations, utilization of historical or fair values, and main components of balance sheet will be discussed in detail (VIVA – Telecom Company of Kuwait, 2015). (continued...)wordcount of report:2500 words

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