KEY EQUATIONS FROM   
CONSTRUCTION ACCOUNTING AND FINANCIAL MANAGEMENT

<para>Assets = Liabilities + Equity (2-1)

 (5-1)</para>

 (5-2)</para>

 (5-3)</para>

 (5-4)</para>

 (5-5)</para>

 (5-6)</para>

 (5-7)</para>

 (5-8)</para>

 (5-9)</para>

 (5-10)</para>

 (5-11)</para>

for 200% declining-balance (5-12)</para>

for 150% declining-balance (5-13)</para>

*Dm* = (*BVm* – 1)*Rm* (5-14)</para>

*BVm*= *P*(1 – *Rm*)*m* provided that *BVm*≥*F* and *m* is a whole number (5-15)

*BVm* = *BVm* – 1 – *Dm* provided that *BVm*≥*F* (5-16)

 (6-1)

 (6-2)

 (6-3)

 (6-4)

 (6-5)

 (6-6)

 (6-7)

 (6-8)

 (6-9)

 (6-10)

 (6-11)

 (6-12)

Working Capital = Current Assets – Current Liabilities (6-13)

 (6-14)

 (6-15)

 (6-16)

 (6-17)

 (6-18)

 (6-19)

 (6-20)

 (6-21)

 (6-22)