

Calculations for Cash Flow Statement

If direct method from here

Calc 1

<u>Cash from customers</u>	
O/B	C/B
Sales	Answer

Calc 2

<u>Inventory</u>		<u>Cash paid to suppliers</u>	
O/B	COS	C/B	O/B
Answer (a)	C/B	Answer (b)	Answer (a)

<u>Expenses</u>
Expenses (Depreciation) (Loss on Machine) (finance Charges) Prepaid Expenses +/-
XXX
Answer (b)
Answer

If Indirect method from here

Calc 3

<u>Land</u>	
O/B	C/B
Revaluation	
Addition	

Calc 4

<u>Machinery</u>		<u>Vehicles</u>	
O/B	C/B	O/B	C/B
Replacement	Sold	Replacement	sold
<u>Acc Dep</u>		<u>Acc Dep</u>	
C/B	O/B	C/B	O/B
Sold	Depreciation	Sold	Depreciation

Cost - ACC Dep = Carrying Amount

Calc 5

<u>Dividend & Tax</u>
Opening balance
Paid
(Closing Balance)
Answer

Investments !!

Profit / Loss