



# Cash Flow Statement Template

Hst.	Hst.	Proj.	Proj.	Proj.
Period 1	Period 2	Period 3	Period 4	Period 5

All figures in millions unless otherwise stated

## Cash Flow Statement

Net income			100.0	101.0	102.0
+ Depreciation and amortization			80.0	81.0	83.0
(Increase) decrease in operating working capital			(30.0)	(25.0)	(33.0)
<b>Cash flow from operating activities</b>			<b>150.0</b>	<b>157.0</b>	<b>152.0</b>
(Capital expenditure)			(400.0)	(402.0)	(404.0)
<b>Cash flow from investing activities</b>			<b>(400.0)</b>	<b>(402.0)</b>	<b>(404.0)</b>
Increase (decrease) in long-term debt			50.0	(5.0)	(5.0)
Dividends			(30.0)	(30.3)	(30.6)
Issuance of equity			50.0	0.0	0.0
<b>Cash flow from financing activities</b>			<b>70.0</b>	<b>(35.3)</b>	<b>(35.6)</b>
Beginning cash			100.0	(80.0)	(360.3)
Net cash flow			(180.0)	(280.3)	(287.6)
<b>Ending cash</b>		<b>100.0</b>	<b>(80.0)</b>	<b>(360.3)</b>	<b>(647.9)</b>

# Cash Flow

**Huangqi Zhang**



## **Cash Flow:**

*Free Cash Flow* George C. Christy, 2009-01-08 The purpose of this book is to explain Free Cash Flow and how to use it to increase investor return The author explains the differences between Free Cash Flow and GAAP earnings and lays out the disadvantages of GAAP EPS as well as the advantages of Free Cash Flow After taking the reader step by step through the author's Free Cash Flow statement the book illustrates with formulas how each of the four deployments of Free Cash Flow can enhance or diminish shareholder return The book applies the conceptual building blocks of Free Cash Flow and investor return to an actual company McDonald's The reader is taken line by line through the author's investor return spreadsheet model 1 three years of McDonald's historical financial statements are modeled 2 a one year projection of McDonald's Free Cash Flow and investor return is modeled Five other restaurant companies are compared to McDonald's and each other using both Free Cash Flow and GAAP metrics

*International Financial Reporting Standards* Hennie van Greuning, 2005 Formerly title International Accounting Standards A Practical Guide this third edition summarizes each International Financial Report Standard in order to provide a broad and basic understanding of the key issues for each standard In addition to these short summaries each chapter contains a case study that stresses the practical application of key concepts in a particular standard This provides the non technical reader with the tools to participate in discussions on the appropriateness and application of a standard to a given situation All of the accounting standards issued by the International Accounting Standards Committee IASC are included in this book as well as interpretations disseminated by the Standards Interpretations Committee SIC through 31 December 2003

**Economic Development Finance** Karl F Seidman, 2005 Incredible What a major contribution just to pull together the diverse array of information out there about development finance into one volume I consider this book an education for the lay reader and a fabulous resource for the practitioner of development finance Dr Rhonda Phillips AICP CED University of Florida This is the most comprehensive and best written economic development text in the market This would be a good text for a graduate level course and would work well with a one semester teaching plan The main strength of the book is the author's ability to summarize concepts programs and institutions and then draw from them issues lessons and challenges John S Strong School of Business College of William and Mary Economic Development Finance is a comprehensive and in depth presentation of private public and community financial institutions policies and methods for financing local and regional economic development projects The treatment of policies and program models emphasizes their applications and impact key design and management issues and best practices A separate section addresses critical management issues for development finance programs program and product design the lending and investment process and capital management Case studies are included throughout the book to help readers develop their skills and apply policies and tools to real practice issues A glossary of finance terms is also included Economic Development Finance provides a foundation for students and professionals in the technical aspects of business and real

estate finance and surveys the full range of policies program models and financing tools used in economic development practice within the United States Learn more economic development strategies on Karl F Seidman s Web site at [www.kfsconsulting.com](http://www.kfsconsulting.com)

**Wiley CPA Exam Review 2010, Financial Accounting and Reporting** Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work

**Equity Asset Valuation** John D. Stowe, 2007-01-22 Here is an essential tool for the investor clear practical insightful and concise This book should have a long useful life in a professional s library Jeffrey P Davis CFA Chief Investment Officer Lee Munder Capital Group This book provides a clear comprehensive overview of equity valuation concepts and methods It is well suited for finance practitioners who want to strengthen their understanding of equity asset valuation and as a supplemental reading in advanced undergraduate and graduate courses addressing security analysis and business valuation Professor Robert Parrino CFA PhD Department of Finance Red McCombs School of Business The University of Texas at Austin CFA Institute has done it again This will be a must reference book for anyone serious about the nuances of equity investment valuation Robert D Arnott Chairman Research Affiliates Equity Asset Valuation concisely and clearly explains the most widely used approaches to equity evaluation In addition to thoroughly explaining the implementation of each valuation method there is sophisticated discussion of the commonsense financial economics and accounting issues underlying the methods David Blackwell Head and RepublicBank James W Aston Professor of Finance Mays Business School Texas A M University

**Consolidated Financial Reporting** Paul Taylor, 1996-05-25 This book introduces and examines what is currently the most central and controversial area in financial reporting It is designed so that readers with particular interests can easily find their way through clearly marked sections

**Understanding Cash Flow** Franklin J. Plewa, Jr., George T. Friedlob, 1995 The term cash flow is used to describe the analysis of all the changes that affect a company s cash account during an accounting period This book tells readers everything they need to know to understand cash flow and

incorporate that knowledge into their strategic management process      **Agribusiness** Wesley John Obst, Wayne W. Binney, Graham Christie, Rob Graham, 1999 Presents an approach to the financial management of agribusiness enterprises that can be used to assist with the financial decision making for these businesses Practical techniques are discussed in depth to provide the knowledge and skills necessary to complete a business plan for any agribusiness From an agribusiness perspective the book covers information management assessment of business profitability and equity cash flow management tax and estate planning financial analysis enterprise development and evaluation finance management and the preparation of a business plan      *Corporate Financial Analysis with Microsoft Excel* Francis J. Clauss, 2009-08-23 Corporate Financial Analysis with Microsoft Excel visualizes spreadsheets as an effective management tool both for financial analysis and for coordinating its results and actions with marketing sales production and service operations quality control and other business functions Taking an integrative view that promotes teamwork across corporate functions and responsibilities the book contains dozens of charts diagrams and actual Excel screenshots to reinforce the practical applications of every topic it covers The first two sections Financial Statements and Cash Budgeting explain how to use spreadsheets for Preparing income statements balance sheets and cash flow statements Performing vertical and horizontal analyses of financial statements Determining financial ratios and analyzing their trends and significance Combining quantitative and judgmental techniques to improve forecasts of sales revenues and customer demands Calculating and applying the time value of money Managing inventories safety stocks and the allocation of resources The third and final section Capital Budgeting covers capital structure the cost of capital and leverage the basics of capital budgeting including taxes and depreciation applications such as new facilities equipment replacement process improvement leasing versus buying and nonresidential real estate and risk analysis of capital budgets and the potential impacts of unforeseen events Corporate Financial Analysis with Microsoft Excel takes a broad view of financial functions and responsibilities in relation to those of other functional parts of modern corporations and it demonstrates how to use spreadsheets to integrate and coordinate them It provides many insightful examples and case studies of real corporations including Wal Mart Sun Microsystems Nike H J Heinz Dell Microsoft Apple Computer and IBM Corporate Financial Analysis with Microsoft Excel is the ideal tool for managing your firm s short term operations and long term capital investments      **California. Court of Appeal (2nd Appellate District). Records and Briefs** California (State)., Number of Exhibits 2\_x000D\_ Received document entitled APPENDIX OF EXHIBITS IN OPPOSITION TO PETITION FOR WRIT      *California. Court of Appeal (4th Appellate District). Division 3. Records and Briefs* California (State)., Number of Exhibits 13      **California. Court of Appeal (6th Appellate District). Records and Briefs** California (State).,      *New York Court of Appeals. Records and Briefs.* New York (State).,      **Bolt v. City of Lansing, 459 MICH 152 (1998)** ,1998 108511      *Otto V. The Securities and Exchange Commission* ,2001      *California. Court of Appeal (1st Appellate District). Records and Briefs* California (State).,      **Telecourse Guide for Accounting in Action** Robert

Libby, Daniel G. Short, Patricia Libby, 2003-03-13      **In Re Evansville Television, Inc** , 1960      Papin v. Demski, 383 MICH  
561 (1970) , 1970 52477      *California. Court of Appeal (3rd Appellate District). Records and Briefs* California (State).

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