

<b>Net income</b>		<b>\$100,000</b>
Depreciation	\$50,000	
Stock-based compensation	\$25,000	
Deferred taxes	\$10,000	
<b>Non-cash expenses total</b>		<b>\$85,000</b>
Inventory	\$10,000	
Accounts receivable	\$50,000	
Accounts payable	\$75,000	
<b>Increases in working capital total</b>		<b>\$135,000</b>
<b>Net income + non-cash expenses</b>		<b>\$185,000</b>
<b>Increases in working capital</b>		<b>-\$135,000</b>
<b>Operating cash flow</b>		<b>\$50,000</b>

# How To Calculate Cash Flow From Operations

**H. Kent Baker, Gary Powell**



## **How To Calculate Cash Flow From Operations:**

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Fundamentals of International Financial Accounting and Reporting Roger Hussey, 2010 This unique book is not written from a specific national perspective but adopts an international approach throughout It treats the topic of International Financial Accounting and Reporting as a subject in its own right and not as an alternative or an extension to the existing domestic regulatory framework The book begins with an introduction to accounting and financial reporting followed by a description of the development of international standards and the present structure role and operations of the International Accounting Standards Board While a major part of the book is devoted to a discussion on individual IFRS International Financial Reporting Standards it also discusses income statements balance sheets and cash flow statements These financial statements are examined in the context of International Financial Reporting regulations and students are introduced to the main IFRS relating to those statements Subsequent chapters examine individually the more complex standards A complimentary copy of the Instructor s Manual and the PowerPoint presentations of the text materials are available for all instructors who adopt this book as a course text Please send your request to sales wspc com **2025**

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## **How To Calculate Cash Flow From Operations** Book Review: Unveiling the Magic of Language

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