

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

How To Calculate Cash Flow From Operations

Roger Hussey



How To Calculate Cash Flow From Operations:

The Complete CFO Handbook Frank J. Fabozzi, Pamela Peterson Drake, Ralph S. Polimeni, 2008-02-04 This must have reference covers all of the major areas of cost accounting and analysis including product costing relevant costs cost volume analysis performance evaluation transfer pricing and capital budgeting Includes methods of reorganizing classifying allocating aggregating and reporting actual costs and comparing them with standard costs Equips experienced cost accountants with a reference tool and students with a thorough textbook Provides numerous examples succinct language chapter review glossary and appendices Includes an abundance of exercises many of which are based on exam questions from the CPA and CMA exams

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

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