

CHAPTER 2

THE FINANCIAL STATEMENTS

BRIEF EXERCISES

BE2-1 Excerpts from the annual report of AT&T, Inc., are as follows.

Statement of Cash Flows (Dollars in Millions)			
	2008	2007	2006
Net cash from operating activities	\$?	\$34,242	\$15,688
Net cash from investing activities	(29,143)	(18,616)	(8,366)
Net cash from financing activities	(4,691)	?	(6,128)
Net change in cash	?	(448)	?
Cash balance at beginning of year	1,970	?	?
Cash balance at end of year	1,792	?	2,418

Compute the missing values and briefly discuss AT&T's sources and uses of cash during the three-year period.

	2008	2007	2006
Net cash flow from operating activities	\$ 33,656	\$ 34,242	\$ 15,688
Net cash flow from investing activities	(29,143)	(18,616)	(8,366)
Net cash flow from financing activities.....	(4,691)	(16,074)	(6,128)
Net change in cash.....	\$ (178)	\$ (448)	\$ 1,194
Cash at beginning of period	<u>1,970</u>	<u>2,418</u>	
1,224			
Cash at end of period.....	<u>\$ 1,792</u>	<u>\$ 1,970</u>	<u>\$ 2,418</u>

AT & T's cash management activities over the three-year period of 2006 - 2008 appear to be extremely strong. The company is generating significant amounts of cash flow from operating activities, with 2007 and 2008 at roughly twice the level of 2006. AT & T is then able to reinvest substantial amounts in its asset base. At the same time AT & T is also able to fund its financing activities from its operating cash flow. The large amount of funds being used in investing activities indicates that AT & T is growing its capital-intensive business.

BE2-2 A summary of a recent balance sheet for Boeing Co. is as follows (dollars in billions):

Assets		Liabilities and Shareholders' Equity	
Current assets	\$27	Current liabilities	\$32
Property, plant, and equipment	8	Long-term debt	18
Other assets	24	Shareholders' equity	9
Total	<u>\$59</u>	Total	<u>\$59</u>

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