

Learning Module 4: Analyzing Statements of Cash Flows I

FINANCIAL STATEMENT ANALYSIS

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testing

Ending Cash

$$\text{Ending cash} = \text{Beginning cash} + \text{Cash flow from operating activities} + \text{Cash flow from investing activities} + \text{Cash flow from financing activities}$$

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Ending Cash

```
\substack{\text{Ending}}\\\text{cash}} =\$
\substack{\text{Beginning}}\\\text{cash}}\$
\substack{\text{Cash flow}}\\\text{from operating}}\\\text{activities}}\$
\substack{\text{Cash flow}}\\\text{from investing}}\\\text{activities}}\$
\substack{\text{Cash flow}}\\\text{from financing}}\\\text{activities}}\$
```

Ending Retained Earnings

Ending retained earnings = Beginning retained earnings + Net income - Dividends

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Ending Retained Earnings

```
\substack{\text{Ending retained}}\\\text{earnings}} =\$
\substack{\text{Beginning retained}}\\\text{earnings}}\$
\substack{\text{Net}}\\\text{income}}\$
\text{Dividends}\$
```

Ending Accounts Receivable

Ending accounts receivable = Beginning accounts receivable + Revenue - Cash collected from customers

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Ending Accounts Receivable

```
\substack{\text{Ending accounts}}\\\text{receivable}} =\$
\substack{\text{Beginning accounts}}\\\text{receivable}}\$
\text{Revenue}\$
\substack{\text{Cash collected}}\\\text{from customers}}\$
```
