

5 week assignment

Sketch the procedure to derive the cash flow

From earnings

Accounting earnings

Earnings - net profit

Cash flow - The total amount of money being

transformed into and out of a business

The derive cash flow from earnings add

back non-cash expenses.

and when the Adjust by the changes in

working capital means: current assets: cash, receivables

and Inventory and payable

Accounting for non-operating cash flow

accrual revenues and expenses into the cash revenues and expenses

change.

Delany