1. Look at the current assets and liabilities below. Calculate the change for each item, the cash flow for each item and the net change in cash flow of working capital.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 2020 | 2019 | change | CF |
| cash | $20 | $18 |  |  |
| Accounts Receivable | $55 | $50 |  |  |
| Inventory | $48 | $54 |  |  |
| Accounts Payable | $50 | $45 |  |  |
| Accruals | $10 | $10 |  |  |
|  | Net Working Capital | | |  |

1. Look at the current assets and liabilities below. Calculate the change for each item, the cash flow for each item and the net change in cash flow of working capital.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 2020 | 2019 | change | CF |
| cash | $100 | $110 |  |  |
| Accounts Receivable | $250 | $280 |  |  |
| Inventory | $200 | $182 |  |  |
| Accounts Payable | $230 | $250 |  |  |
| Accruals | $20 | $10 |  |  |
| Notes payable | $50 | $50 |  |  |
|  | Net Working Capital | | |  |

1. The net property, plant and equipment (NPPE) in 2019 was $400. The amount the NPPE is depreciated in 2020 is $20. For the two values of NPPE 2020 below calculate the change in NPPE and cash flow for NPPE 2020.
   1. NPPE 2020 is $400
   2. NPPE 2020 is $350
2. The net property, plant and equipment (NPPE) in 2019 was $1,000. The amount the NPPE is depreciated in 2020 is $100. For the two values of NPPE 2020 below calculate the change in NPPE and cash flow for NPPE 2020.
   1. NPPE 2020 is $890
   2. NPPE 2020 is $920
3. Stockholder equity in 2019 was $570. The retained earnings and dividends for 2020 are $50 and $10. The 2020 stockholder equity is $575.
   1. How much is the change in stockholder?
   2. Did the company **buy back** or issue stock or do nothing?
   3. How much is the cash flow to stockholders?
4. Stockholder equity in 2019 was $750. The retained earnings and dividends for 2020 are $150 and $25. The 2020 stockholder equity is $880.
   1. How much is the change in stockholder?
5. Did the company **buy back** or issue stock or do nothing?
6. How much is the cash flow to stockholders?

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1. Stockholder equity in 2019 was $900. The retained earnings and dividends for 2020 are $80 and $15. The 2020 stockholder equity is $980.
   1. How much is the change in stockholder?
   2. Did the company buy back or issue stock or do nothing?
   3. How much is the cash flow to stockholders?