

# CALCULATING CASH CHANGES

Asset ↑

Cash outflow ↓

We paid money to “buy” the asset

Asset ↓

Cash inflow ↑

We received money from "selling" the asset

Liability ↑

Cash inflow ↑

We took debt or financing => Money came in

Liability ↓

Cash outflow ↓

We repaid debt or other payables => We spent money