

# UNDERSTANDING CASH FLOW STATEMENT FROM BALANCE SHEET

Cash Flow Statement			
		Inflows	Year 1 Outflows
Cash from Operating Activities			
Cash receipts from customers		\$100,000	
Cash paid to suppliers and employees			(\$75,000)
Cash generated from operations			
		\$25,000	
Cash from Investing Activities			
Cash inflow from sale of assets			
Cash outflow for purchase of assets			(\$10,000)
Net cash used in investing activities			
			(\$10,000)
Cash from Financing Activities			
Cash inflow from loans			
Cash outflow for loan repayments			(\$5,000)
Net cash provided by financing activities			
			(\$5,000)
Net increase/(decrease) in cash and cash equivalents		\$15,000	
Cash and cash equivalents at beginning of year		\$10,000	
Cash and cash equivalents at end of year		\$25,000	

# Cash Flow Statement Balance Sheet Guide

**Dr. S. K. Singh ,Shailesh Chauhan**



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