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LO2 Cash-Generating Efficiency Ratios and Free Cash Flow

SE 2. In 2010, Ross Corporation had year-end assets of \$550,000, sales of \$790,000, net income of \$90,000, net cash flows from operating activities of \$180,000, purchases of plant assets of \$120,000, and sales of plant assets of \$20,000, and it paid dividends of \$40,000. In 2009, year-end assets were \$500,000. Calculate the cash-generating efficiency ratios of cash flow yield, cash flows to sales, and cash flows to assets. Also calculate free cash flow.

LO2 LO3 LO4 LO5 Statement of Cash Flows: Indirect Method

P 7. Ortega Corporation's income statement for the year ended June 30, 2010 and its comparative balance sheets as of June 30, 2010 and 2009 appear on the next page. During 2010, the corporation sold at a loss of \$4,000 equipment that cost \$24,000, on which it had accumulated depreciation of \$17,000. It also purchased land and a building for \$100,000 through an increase of \$100,000 in Mortgage Payable; made a \$20,000 payment on the mortgage; repaid notes but borrowed an additional \$30,000 through the issuance of a new note payable of \$80,000; and declared and paid a \$60,000 cash dividend.

Ortega Corporation		
Income Statement		
For the Year Ended June 30, 2010		
Sales		\$4,040,900
Cost of goods sold		<u>3,656,300</u>
Gross margin		\$ 384,600
Operating expenses (including depreciation expense of \$60,000)		<u>189,200</u>
Income from operations		\$ 195,400
Other income (expenses)		
Loss on sale of equipment	(\$ 4,000)	
Interest expense	<u>(37,600)</u>	<u>(41,600)</u>
Income before income taxes		\$ 153,800
Income taxes expense		<u>34,200</u>
Net income		<u>\$ 119,600</u>

Cash Flow Statement Analysis Problems Solutions Education

Hariharan Narayanan



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the Book Examination Revision Questions with Solutions Simple Formats Tables Notes and Hints Step by Step approach Problems and Solutions and Multiple Choice Questions MCQs *Analysis of Financial Statements* Dr Hariharan Narayanan,2021-10-08 This book is written in a simple language keeping in mind all finance and non finance students to make them understand the concept of Financial Statement Financial Statement Analysis Fundamental tools of Analysis and Cash Flow Statement Analysis For easy understanding the book has been divided into two parts Part I Fundamental Tools of Analysis Part II Cash Flow Statement Analysis PART I Fundamental tools of Analysis comprise of Comparative Common Size and Trend Percentages in this book Each chapter has a caption How to Work Out which will clearly explain about how to work out practical problems This will help everyone to understand the concepts more clearly The last chapter deals with Question Bank which comprises Multiple Choice Questions MCQs Theory Questions and Exercises which are suitable for examinations PART II Financial Statement Analysis has various tools or techniques of analysis Cash Flow Statement Analysis is one of the important tools This Part II section is written for those who need to know the essentials and get skilled in Cash Flow Analysis It is written in a simple lucid style with Formats Notes and Hints which will help both Finance and Non Finance Students This Part II has been separated into six chapters Chapter 1 Introduction Chapter 2 Cash Flow from Operating Activities Chapter 3 Cash Flow from Investing Activities Chapter 4 Cash Flow from Financing Activities Chapter 5 Cash Flow Statement Analysis and Chapter 6 MCQs Theory Questions and Exercises This analysis is written based on Global Standards IAS 7 which are followed in different countries and hence will suit the global audience A special reference is given for Indian Students with regard to AS 3 This book suits for all accounts and finance learning students from graduate to Post Graduate and Professional students to understand and apply the concepts This book will be useful for B Com B Sc Accounting BBA B Sc Finance M Com M Sc Finance and All other professional courses Highlights of the Book Theory in Bullet Points Simple Formats Tables Notes and Hints Step by Step approach illustrations and exercises and Multiple Choice Questions MCQs *The National Guide to Educational Credit for Training Programs* American Council on Education,2005 Highlights over 6 000 educational programs offered by business labor unions schools training suppliers professional and voluntary associations and government agencies *Cash Flow Analysis - Problems and Solutions* Hariharan Narayanan,2021-05-19 Financial Statement Analysis has various tools or techniques of analysis Cash Flow Statement Analysis is one of the important tools This book Cash Flow Analysis Problems and Solutions With MCQs is written for those who need to know the essentials and get skilled in Cash Flow Analysis problems It has all answers for the questions given in the book Cash Flow Analysis Easy Peasy It is written in a simple lucid style with Formats Notes and Hints which will help both Finance and Non Finance Students This book will be useful for B Com B Sc Accounting BBA B Sc Finance M Com M Sc Finance and all other professional courses This book is written based on Global Standards IAS 7 which are followed in different countries and hence will suit the global audience A special reference is given for Indian Students with regard to AS 3 Highlights of the

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