Cash Flow Statement Indirect Method

Only change in operating activities

Format

|  |  |
| --- | --- |
| Particulars  | Amount  |
| Net income …………………………..Add: non- Operating expenses  Depreciation of fixed assets  Written of ( Intangible assets ) Loss on sale of fixed assets  Other non-operating expenses Less: - Non-operating income/profit  Appreciation ( Gain )  Profit on sale of fixed assets  other non-operating income Add:- Increase current liabilities and decrease in current assets less:- Increase current assets and Decrease in current liabilities Tax paid  | XxXxXxXxXx(xx)(xx)(xx)Xx(xx)(xx) |
| Net cash flow from operating activities  | Xx(xx) |



Q no 11 )

Solution Cash flow statement using indirect method

|  |  |
| --- | --- |
| Particulars  | Amount  |
| Net Income ……………………………….Add: Non- Operating expenses less:- Non-operating incomeLess:- Increase in current assets  | 14000040000-(80000) |
| Net cash flow from operating activities  | 1,00,000 |

Q no2) Cash flow Statement using indirect method

|  |  |
| --- | --- |
| Particulars  | Amount  |
| Net income Add:- Non- Operating expense Less:- Non-opreating income/profit Add:- Increase in current liabilities and decrease in current assets less:- Increase in current assets and decrease in current liabilities  | 7,00,000-(30000)40000 |
| Net cash flow from operating activities  | 710000 |