

Statement of Cash Flows
For the year ended Dec.31, 2012

Cash flows from operating activities		
Net income		105000
Adjustments to reconcile net income to net cash from operating activities		
Depreciation expense	27000	
Increase in accounts receivable	(16000)	
Decrease in inventory	9000	
Decrease in accounts payable	(13000)	7000
Net cash from operating activities		112000
Cash flows from investing activities		
Purchase of equipment	(70,000)	
Sale of land	3000	
Net cash from investing activities		(11000)
Cash flows from financing activities		
Payment of cash dividends	(40,000)	
Net cash from financing activities		(40,000)
Net increase in cash		42000
Cash at beginning of year		22000
Cash at end of year		64000

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Emilie Sanchez



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Sm Vol 2 Ch 12 22 Intermed Acc Book Review: Unveiling the Power of Words

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