

Seminar 7.

6.Cash plan

1. Examples, when income can be =, >, < than cash inflow
2. Examples, when expenses can be =, >, < than cash outflow
3. Budget of cash inflow from sale of finished products
4. Budget of doubtful debts
5. Budget of cash outflow for the raw materials purchase

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Determine cash-inflow from financing and investing activity:

1. enterprise got credit 50 th.
2. result of shares emission 100 th., including registered capital 80 th.. and Additional paid-in capital 20 th.
3. revenue from sales of production 350 th., including VAT .
4. enterprise received dividends — 20 th..
5. enterprise sold government bond — 40 th..

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Determine Cash flow from financing activities For the reporting period:

1. The financial result before taxation — 100 th.
2. result of shares emission 250 th., including registered capital 200 th.
3. result of bonds emission — 50 th.
4. enterprise defined amount of dividends 40 th.
5. Cost of production sold— 800 th., including depreciation — 20 th.

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Determine Cash flow from investing activities For the reporting period:

1. cash inflow from sale of other company shares— 50 th.
2. result of shares emission 250 th., including registered capital 200 th.
3. result of bonds emission — 60 th.
4. paid dividends 40 th.
5. Cost of production sold— 800 th., including depreciation — 20 th.
6. cash outflow for tangible assets purchase — 70 th.