

CASH FLOW STATEMENT CHEAT SHEET

Example Company, LLC
Statement of Cash Flows
For the Year Ended December 2020

in €m	2020	Source	Resulting from (examples)
Net Income/Loss	1,500	IS	Starting value; last item on the income statement
Depreciation/Amortization	(100)	IS	Write-offs of PP&E / Intangible Assets
Other Non-Cash Items	(20)	IS	E.g. Stock-based compensation
Change in Accounts Receivable	20	BS - WC	When products are sold on credit; revenue has been recognized but cash not yet received
Change in Inventories	(10)	BS - WC	Cash tied/released in/from e.g. materials
Change in Accounts Payable	30	BS - WC	Invoices that have not yet been paid
Change in Other Assets/Liabilities (net)	10	BS - WC	Deferred tax assets/liabilities; Increase/decrease in provisions; increase/decrease in contract assets/liabilities; increase/decrease in deferred income
Cash Flow from Operating Activities	1,430		
Purchase/Sale of Property, Plant and Equipment (net)	200	BS - Assets	Purchase/sale of cars, buildings, machines, IT equipment
Purchase/Sale of Intangible Assets	100	BS - Assets	Purchase/sale of brands, trademarks, patents
Acquisition/Divestments of Businesses (net)	(100)	BS - Assets	Acquisition or divestment of companies, subsidiaries
Purchase/Sale&Maturity of Investments (net)	250	BS - Assets	Purchase or sale of short-term and long-term investments
Other Investments / Divestments (net)	(50)	BS - Assets	Dividends/non-controlling interest from shareholdings
Cash Flow from Investing Activities	400		
Dividends/Non-Controlling Interest Paid in Cash	(500)	IS	Dividends paid out to shareholders, non-controlling interest paid to minority shareholders
Issuance/Repurchase of Equity (net)	100	BS/CFS	Sale or repurchase of common & preferred stock
Issuance/Repayment of Debt (net)	(200)	BS/CFS	Issuance or reduction of current or long-term debt
Other Uses/Sources of Funds (net)	(10)	BS/CFS	Transactions cost for loans/borrowings; repayment lease liabilities
Cash Flow from Financing Activities	(610)		
Effect of changes to foreign exchange rates	(25)	CFS	FX change might increase/decrease the amount of cash when reporting takes place in another currency
Total Change of Cash	1,195		Affects the cash position on the Balance Sheet

This sheet was downloaded on
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IS = Income Statement; BS = Balance Sheet; WC = Working Capital; CFS = Cash Flow Statement