

Non-Current (Fixed) Asset Account required in different situations while preparing Cash Flow Statement

To find the value of the assets bought during the year

Non-Current (Fixed) Asset Account	
Balance b/d	Disposal
Bank ?	Balance c/d

To find the value of the assets sold during the year

Non-Current (Fixed) Asset Account	
Balance b/d	Disposal ?
Bank	Balance c/d

To find the value of the assets existing at the start of the year

Non-Current (Fixed) Asset Account	
Balance b/d ?	Disposal
Bank	Balance c/d

To find the value of the assets existing at the end of the year

Non-Current (Fixed) Asset Account	
Balance b/d	Disposal
Bank	Balance c/d ?

Provision for Depreciation Account required in different situations while preparing Cash Flow Statement

To find the value of the depreciation charged during the year

Provision for Depreciation Account	
Disposal	Balance b/d
Balance c/d	<i>P & L Account</i> ?

To find the value of the depreciation charged for the assets disposed off during the year

Provision for Depreciation Account	
<i>Disposal</i> ?	Balance b/d
Balance c/d	P & L Account

To find the balance of the provision for depreciation at the start of the year

Provision for Depreciation Account	
Disposal	<i>Balance b/d</i> ?
Balance c/d	P & L Account

To find the balance of the provision for depreciation at the end of the year

Provision for Depreciation Account	
Disposal	Balance b/d
<i>Balance c/d</i> ?	P & L Account

Non-Current (Fixed) Asset Disposal Account required in different situations while preparing Cash Flow Statement

To find out the value of asset disposed off during the year

Non-Current (Fixed) Asset Disposal Account

Non-Current (Fixed) Asset Account ?	Provision for Depreciation
	Bank
	P & L Account

To find out the value of provision for depreciation charged against the asset disposed off during the year

Non-Current (Fixed) Asset Disposal Account

Non-Current (Fixed) Asset Account	Provision for Depreciation ?
	Bank
	P & L Account

To find out the value at which that is asset disposed off during the year

Non-Current (Fixed) Asset Disposal Account

Non-Current (Fixed) Asset Account	Provision for Depreciation
	Bank ?
	P & L Account

To find out the value of loss sustained against the asset disposed off during the year

Non-Current (Fixed) Asset Disposal Account

Non-Current (Fixed) Asset Account	Provision for Depreciation
	Bank
	P & L Account ?

To find out the value of profit earned against the asset disposed off during the year

Non-Current (Fixed) Asset Disposal Account

Non-Current (Fixed) Asset Account	Provision for Depreciation
P & L Account ?	Bank

Taxation Account required in different situations while preparing Cash Flow Statement

To find the value of the taxation charged during the year

Taxation Account	
Bank	Balance b/d
Balance c/d	<i>P & L Account</i> ?

To find the value of the taxation paid during the year

Taxation Account	
<i>Bank</i> ?	Balance b/d
Balance c/d	P & L Account

To find the value of the balance of taxation at the start of the year

Taxation Account	
Bank	<i>Balance b/d</i> ?
Balance c/d	P & L Account

To find the value of the balance of taxation at the end of the year

Taxation Account	
Bank	Balance b/d
<i>Balance c/d</i> ?	P & L Account

Dividend Account required in different situations while preparing Cash Flow Statement

To find the value of the dividend charged during the year

Dividend Account	
Bank	Balance b/d
Balance c/d	<i>P & L Account</i> ?

To find the value of the dividend paid during the year

Dividend Account	
<i>Bank</i> ?	Balance b/d
Balance c/d	P & L Account

To find the value of the balance of dividend at the start of the year

Dividend Account	
Bank	<i>Balance b/d</i> ?
Balance c/d	P & L Account

To find the value of the balance of dividend at the end of the year

Dividend Account	
Bank	Balance b/d
<i>Balance c/d</i> ?	P & L Account

Profit & Loss Account required in different situations while preparing Cash Flow Statement

To find the value of the dividend charged during the year

Retained Earnings Account	
Interim Dividend	Balance b/d
Final Dividend	Profit & Loss
Interest Paid	
Transfer to Reserves	
Premium paid for redemption	
Capital Redemption Reserve	
Balance c/d	

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Cash Flow Statement

XYZ Ltd.

Cash Flow Statement for the year ended 31 Dec. 2009

	\$000	\$000
Operating activity:		
Operating profit	xxxx	
Depreciation charges	xxxx	
(Profit)/ Loss on sale of tangible non-current (fixed) assets		xxxx
(Increase) / Decrease in inventory (stock)	xxxx	
(Increase) / Decrease in account receivable (debtors)	xxxx	
(Increase) / Decrease in prepayments	xxxx	
(Decrease) / Increase in account payable (creditors)	xxxx	
(Decrease) / Increase in Owings	xxxx	
Interest received	xxxx	
Interest paid	(xxx)	
Taxation	(xxx)	
Net cash inflow/ (outflow) from operating activity		xxxx
Investing activity:		
Payment to acquire intangible non-current (fixed) assets	(xxxx)	
Payment to acquire tangible non-current (fixed) assets	(xxxx)	
Receipts from sale of tangible non-current (fixed) assets	xxxxxx	
Net cash inflow/ (outflow) from investing activity		xxxxxx
Financing activity:		
Issue of ordinary shares (including premium)	xxxx	
Issue of preference shares / debentures (including premium)	xxxx	
Redemption of pref. shares / debentures (including premium)	(xxxx)	
Equity dividend paid	(xxxx)	
Net cash inflow/ (outflow) from financing activity		xxxxxx
Net cash increase / (decrease) in the period		xxxxxx