

Cash Flow Statement:	Units:	Projected				
		FY22	FY23	FY24	FY25	FY26
CASH FLOWS FROM OPERATING ACTIVITIES:						
Net Income:	\$ M	\$ 1,671.9	\$ 1,858.2	\$ 2,063.2	\$ 2,208.1	\$ 2,349.8
Adjustments for Non-Cash Charges:						
(+) Depreciation:	\$ M	45.2	50.7	47.9	51.8	54.7
(+) Amortization:	\$ M	11.3	12.6	13.9	15.0	15.9
(+) Goodwill/Intangible Impairments:	\$ M	-	-	-	-	-
(+/-) Deferred Taxes:	\$ M	16.2	18.0	17.5	18.8	20.0
(+) Stock-Based Compensation:	\$ M	92.7	103.9	114.7	123.9	130.8
(+/-) Other Items:	\$ M	4.8	5.4	6.0	6.5	6.8
Changes in Operating Assets and Liabilities:						
(+/-) Accounts Receivable:	\$ M	(201.7)	(190.5)	(228.2)	(208.9)	(188.3)
(+/-) Inventory:	\$ M	(15.7)	(81.4)	(80.2)	(71.0)	(56.4)
(+/-) Prepaid Expenses & Other Assets:	\$ M	(4.1)	(14.5)	(10.8)	(11.7)	(5.1)
(+/-) Accounts Payable:	\$ M	62.5	62.4	61.4	54.4	43.3
(+/-) Accrued Liabilities:	\$ M	88.5	90.5	74.4	81.7	48.4
(+/-) Deferred Revenue:	\$ M	37.0	17.4	11.4	2.3	(7.7)
(+/-) Other Long-Term Liabilities:	\$ M	12.0	4.3	3.2	3.5	1.5
Net Cash Provided by Operating Activities:	\$ M	1,820.7	1,937.0	2,094.6	2,274.4	2,413.6
CASH FLOWS FROM INVESTING ACTIVITIES:						
(-) Net Capital Expenditures:	\$ M	(51.6)	(57.9)	(55.9)	(60.4)	(63.8)
(-) Increase in Other Long-Term Assets:	\$ M	(17.4)	(19.5)	(21.6)	(23.3)	(24.6)
(-) Net Purchases of Short-Term Investments:	\$ M	(500.0)	(750.0)	(1,000.0)	(1,000.0)	(1,200.0)
(-) Additions to Intangibles:	\$ M	(18.4)	(20.7)	(22.8)	(24.6)	(26.0)
Net Cash Used in Investing Activities:	\$ M	(587.5)	(848.1)	(1,100.3)	(1,108.3)	(1,314.4)
CASH FLOWS FROM FINANCING ACTIVITIES:						
(-) Dividends Paid:	\$ M	-	-	-	-	-
(+) Stock Issuances / (-) Repurchases:	\$ M	(500.0)	(750.0)	(1,000.0)	(1,000.0)	(1,200.0)
(+) Debt Issuances / (-) Repayments:	\$ M	5.0	5.0	5.0	5.0	5.0
Net Cash Provided by Financing Activities:	\$ M	(495.0)	(745.0)	(995.0)	(995.0)	(1,195.0)
FX Rate Effects:	\$ M	(11.5)	(12.9)	(14.3)	(15.4)	(16.3)
Beginning Cash:	\$ M	1,326.5	2,053.1	2,384.1	2,369.2	2,524.9
(+/-) Change in Cash & Cash Equivalents:	\$ M	726.7	331.0	(14.9)	155.7	(112.0)
Ending Cash:	\$ M	\$ 2,053.1	\$ 2,384.1	\$ 2,369.2	\$ 2,524.9	\$ 2,412.9

# Statement Of Cash Flow Answers

**Palanivelu V.R.**



## Statement Of Cash Flow Answers:

**Wiley CPA Examination Review 2007-2008, Problems and Solutions** Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site

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