

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 Solutions

Dr. Jitendra Sonar



Statement Of Cash Flow Solutions:

Statement of Cash Flows: Preparation, Presentation, and Use Tom Klammer, 2018-04-24 Disposed to numerous challenges and shortcomings a cash flow statement is one of the most important financial statements for business This book introduces the accountant to and helps to boil down the intricacies of the overall cash flow statement and its three major sections Readers will review options for statement of cash flows preparation and presentation and methods to improve cash flow analysis They will also explore the requirements of the statement of cash flows guidance and related standards and learn how to make appropriate classifications of transactions and events This book includes new changes resulting from FASB ASU No 2016 15 Statement of Cash Flows Topic 230 Classification of Certain Cash Receipts and Cash Payments a consensus of the Emerging Issues Task Force and FASB ASU No 2016 18 Statement of Cash Flows Topic 230 Restricted Cash a consensus of the FASB Emerging Issues Task Force This book will help accountants to Recall the fundamental cash flow reporting requirements Recall how to prepare a statement of cash flows using both the direct and indirect method of presenting operating information Identify when investing and financing cash flows can be reported net Identify cash flow transactions as operating investing or financing Indicate how to present and disclose significant transactions that have no direct cash flow effect Recall how to report selected operating items such as interest taxes and receivables 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

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