

Statement of Cash Flows

(Regular corporation, indirect method)

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Company Name: _____

Statement of Cash Flows*

For the _____ ** Ending _____ ***

*The Statement of Cash Flows is also known as the Cash Flow Statement.

**Insert the time period covered: Month, Two Months, Six Months, Year, 52 weeks, 13 weeks, etc.

***Insert the ending date of the time period covered: June 30, 2022; December 31, 2022; etc.

Cash flows from operating activities

Net income	\$ _____
<i>Add back</i> : Depreciation & amortization	_____
<i>Add back</i> : Loss on disposal of fixed assets	_____
<i>Deduct</i> : Gain on disposal of fixed assets	_____
Add for <i>decreases</i> in current assets:	
Accounts receivable	_____
Inventory	_____
Other current assets (other than cash)	_____
Deduct for <i>increases</i> in current assets:	
Accounts receivable	_____
Inventory	_____
Other current assets (other than cash)	_____
Add for <i>increases</i> in current liabilities:	
Accounts payable	_____
Other current liabilities	_____
Deduct for <i>decreases</i> in current liabilities:	
Accounts payable	_____
Other current liabilities	_____

Cash flows from operating activities **OA**

Cash flows from investing activities

<i>Add</i> : Proceeds from sale of long-term assets	_____
<i>Deduct</i> : Capital expenditures	_____
<i>Deduct</i> : Purchase of other long-term assets	_____

Cash flows from investing activities **IA**

Cash flows from financing activities

<i>Deduct</i> : Cash dividends	_____
<i>Add</i> : Issuance of stock	_____
<i>Add</i> : Issuance of long-term debt including bonds	_____
<i>Deduct</i> : Repayment of long-term debt	_____

Cash flows from financing activities **FA**

Change in cash and cash equivalents **\$** **CC** (OA + IA + FA)

Cash and cash equivalents at beginning of period _____

Cash and cash equivalents at end of period **\$** _____

See **Filled-In Form S17** for an illustration.

Learn more about the statement of cash flows at www.AccountingCoach.com.