

## Solutions Chapter 14

### Exercise 14.1

#### Cash flow statement (\$1,000)

<i>Cash flow from operations</i>	<i>Calculations</i>	<i>Amount</i>
-Sales receipts	5,180 + 5	5,185
-Payment for goods	3,108 + 10 + 5	(3,123)
-Wages	1,650 – 15	(1,635)
<i>Cash flow from investments</i>		
-Financial asset		(150)
-New equipment	390 – (250 – 50)	(190)
<i>Cash flow from financing</i>		
-Issue new shares	(250 – 175) + (300 – 200)	175
-New bank loan		105
-Interest payment		(36)
-Dividend payment	316 – (110 – 75) – 20	(261)
<b>Net cash flow</b>		<b>70</b>