

Cash Flow Statement (CFS) Mind Map



Cash Flow Statement

Cash Flow from Operating Activities

- 💰 Net Income
- 📈 Adjustments for Non-Cash Items
 - 👛 Depreciation and Amortization
 - 📊 Stock-Based Compensation
 - 📊 Deferred Income Taxes
 - 📉 Unrealized Gains/Losses on Investments
 - 📄 Provision for Doubtful Accounts
- 📈 Changes in Working Capital
 - 🏦 Accounts Receivable
 - 📦 Inventory
 - 📄 Prepaid Expenses
 - 📈 Accounts Payable
 - 👛 Accrued Liabilities
 - 💰 Deferred Revenue
- 👛 Other Operating Activities
 - 💰 Interest Paid
 - 💰 Interest Received
 - 💰 Income Taxes Paid

Cash Flow from Investing Activities

- 🏗️ Capital Expenditures
 - 🏠 Purchase of Property, Plant, and Equipment (PP&E)
 - 🏢 Purchase of Intangible Assets
- 📈 Proceeds from Sale of Assets
 - 🏠 Sale of Property, Plant, and Equipment
 - 🏢 Sale of Intangible Assets
- 📈 Investments
 - 🏠 Purchase of Investments
 - 🏢 Sale of Investments
 - 🏢 Acquisition of Subsidiaries
- 📈 Other Investing Activities
 - 📈 Loans Provided to Other Entities
 - 📈 Proceeds from Loan Repayments

Cash Flow from Financing Activities

- 🏦 Debt and Equity Transactions
 - 📈 Proceeds from Issuance of Debt
 - 🏦 Repayment of Debt
 - 📈 Proceeds from Issuance of Equity
 - 🏦 Repurchase of Equity (Treasury Stock)
- 💰 Dividend Payments
 - 📈 Cash Dividends Paid to Shareholders
 - 📈 Dividends Paid to Non-Controlling Interests
- 🏦 Other Financing Activities
 - 🏦 Payment of Lease Obligations
 - 📈 Payment of Debt Issuance Costs

Net Increase/Decrease in Cash

💰 Calculation — 📈 Sum of Cash Flow from Operating, Investing, and Financing Activities

Cash and Cash Equivalents at Beginning of Period

Cash and Cash Equivalents at End of Period

💰 Calculation — 📈 Cash and Cash Equivalents at Beginning of Period + Net Increase/Decrease in Cash

Supplemental Information

- 📄 Non-Cash Investing and Financing Activities
 - 🏦 Conversion of Debt to Equity
 - 📈 Issuance of Shares for Asset Purchases
- 💰 Cash Paid for Interest
- 💰 Cash Paid for Income Taxes