

ข้อ 8-7

Big Company and Subsidiary
Consolidated Statement of Cash flows
For the year ended 31 December 2015

Baht

Cash flows from Operating Activities:

Profit before income taxes for the period	1,300,000
Adjustment for	
Depreciation expenses	190,000
Dividend income	<u>(100,000)</u>
	1,390,000
Changes in operating assets and liabilities	
Increase in Trade accounts receivable	(220,000)
Increase in Inventories	(40,000)
Decrease in Trade accounts payable	(464,000)
Increase in accrued payable	<u>100,000</u>
Cash generated from operations	766,000
Income taxes paid	<u>(420,000)</u>

Net cash received from operating activities **346,000**

Cash flows from Investing Activities:

Dividend income	100,000
Payment for purchase of equipment	<u>(1,090,000)</u>

Net cash used in investing activities **(990,000)**

Cash flows from Financing Activities:

Receipt from issued Bonds	480,000
Payment for cash dividend	<u>(336,000)</u>

Net cash received from financing activities **144,000**

Increase (Decrease) in cash and cash equivalent **(500,000)**

Beginning balance of cash and cash equivalent 600,000

Ending balance of cash and cash equivalent 100,000

Note :

Common stock was issued for land.