

Computation of cash flow from operating activities by indirect method:-

(अप्रत्यक्ष विधि से परिचालन क्रियाओं से पैसा का जमाना): -

Indirect Method में Profit before Taxes को आधार बनाकर operating activities से Net cash flow का जमाना की जाती है। इसमें Net Profit में Non-cash तथा Non-operating मदों (Items) का समावेशन निम्न प्रकार किया जाता है:

(i) Profit & Loss A/c के Debit side में लिखी Non-cash Items और Non-operating items जैसे- Depreciation, written-off goodwill, written-off Preliminary Expenses, Transfer of funds, Payment of Dividend, Loss on sale of fixed assets, Loss on Investment इत्यादि को जोड़ा जाता है।

(ii) Profit & Loss A/c के credit side में लिखी Non-cash तथा Non-operating items, जैसे- Profit on sale of fixed assets, Profit on Investment, Dividend Received on Investment इत्यादि को घटाया जाता है।

(iii) Current Assets में कमी एवं current liabilities में बढ़ि को जोड़ा जाता है।

(iv) Current Assets में बढ़ि एवं current liabilities में कमी को घटाया जाता है।

अप्रत्यक्ष विधि के आधार पर Operating activities से cash flow का जमाना को निम्न पारंपर में रखा जा सकता है।

Calculation of Net Cash Flow from Operating Activities (Indirect Method): -

Particulars	Rs.	Rs.
Net Profit Before Tax		xxx
Add, Non-cash & Non-operating charges: -		
Depreciation	xxx	
Goodwill written-off	xxx	
Preliminary Exp. written-off	xxx	
Loss on sale of fixed assets	xxx	
Transfer to Reserves	<u>xxx</u>	xxx
		xxx
Less, Non-cash & Non operating credits: -		
Profit on sale of fixed assets	xxx	
Interest Received	xxx	
Dividend Received	<u>xxx</u>	xxx
Operating profit before working capital charges		xxx
Add, Decrease in current Assets	xxx	
Increase in current liabilities	<u>xxx</u>	xxx
		xxx
Less, Increase in current Assets	xxx	
Decrease in current liabilities	<u>xxx</u>	xxx
Cash generated from operating activities		xxx
Less, Income Tax Paid	xxx	
Extra-ordinary Items	<u>xxx</u>	xxx
Net cash flow from operating activities		<u>xxx</u>

Format OF Cash Flow Statement

As Per Accounting Standard-3

Particulars	Rs.	Rs.
A. Cash Flows from operating activities:		xxx
(Direct & Indirect both method discussed earlier note.)		
Net cash flow from operating activities		xxx xxx
B. Cash Flow from investing activities		
Purchase of fixed assets	(-)	
Sale of fixed assets	-	
Interest received	-	
Dividend received	-	
Net cash from investing activities		xxx
C. Cash Flows from financing activities		
Issue of share	-	
Long-term borrowings Taken	-	
Repayment of loans	(-)	
Interest Paid	(-)	
Dividend Paid	(-)	
Net cash from financing activities		xxx xxx
Net increase in cash and cash equivalents (A+B+C)		xxx
Cash and cash equivalents at the beginning		xxx
Cash and cash equivalents at the end		<u>xxx</u>

Note: - Cash flows shown in bracket are treated minus figures while making total