

Assignment 1

1

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Solved

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The 2017 statement of financial position of Roger's Tennis Shop Inc. showed long-term debt of \$2.3 million, and the 2018 statement of financial position showed long-term debt of \$2.55 million. The 2018 statement of comprehensive income showed an interest expense of \$790,000. During 2018, Roger's Tennis Shop Inc. realized the following:

Cash flow to creditors	\$ -60,000
Cash flow to shareholders	\$ 415,000

Suppose you also know that the firm's net capital spending for 2018 was \$1,300,000, and that the firm reduced its net working capital investment by \$55,000.

What was the firm's 2018 operating cash flow, or OCF? (Omit \$ sign in your response.)

Operating cash flow \$ ✓

Explanation

Cash flow from assets = Cash flow to creditors + Cash flow to shareholders
 = -60,000 + 415,000 = 355,000

Cash flow from assets = 355,000 = OCF - Change in NWC - Net capital spending
 = 355,000 = OCF - (-55,000) - 1,300,000

Operating cash flow = 355,000 - 55,000 + 1,300,000
 = 1,600,000

Financial Accounting For Hosp Mgmt

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