

Type of CF: Investing, Financing	Guide to solving for investing or financing cash flow		Example information		Solution space																																																												
			Balance sheet	Income statement																																																													
Investing cash flows	<div><div>1</div><table><tr><th colspan="2">PP&E</th></tr><tr><td>Beginning balance</td><td>Disposal</td></tr><tr><td>Cash purchases</td><td></td></tr><tr><td>Non-cash purchases</td><td></td></tr><tr><td>Ending balance</td><td></td></tr></table></div> <div><div>5</div><table><tr><td>DR Cash</td><td>\$</td></tr><tr><td>DR Acc depr -- [PP&E]</td><td>\$</td></tr><tr><td>CR [PP&E]</td><td>\$</td></tr><tr><td>CR Gain on asset sale</td><td>\$</td></tr></table></div>	PP&E		Beginning balance	Disposal	Cash purchases		Non-cash purchases		Ending balance		DR Cash	\$	DR Acc depr -- [PP&E]	\$	CR [PP&E]	\$	CR Gain on asset sale	\$	<div><div>1</div><table><tr><th colspan="2">Accumulated Depreciation -- PP&E</th></tr><tr><td>Beginning balance</td><td></td></tr><tr><td>Disposal depr.</td><td></td></tr><tr><td>Ending balance</td><td></td></tr></table></div> <div><div>3</div><table><tr><td>Depreciation expense</td><td></td></tr></table></div>	Accumulated Depreciation -- PP&E		Beginning balance		Disposal depr.		Ending balance		Depreciation expense		<table><tr><td></td><td>20X9</td><td>20X8</td><td></td><td>20X9</td></tr><tr><td>Building</td><td>30,000</td><td>20,000</td><td>Loss on sale</td><td>3,000</td></tr><tr><td>Acc. Depr.</td><td>1,800</td><td>7,000</td><td>Depr. Exp.</td><td>1,000</td></tr></table> <div>*Bought a building for \$20,000 cash</div>		20X9	20X8		20X9	Building	30,000	20,000	Loss on sale	3,000	Acc. Depr.	1,800	7,000	Depr. Exp.	1,000	<table><tr><th>Building</th><th>Acc. Depr. -- Building</th></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table> <table><tr><td>DR Cash</td><td></td><td></td></tr><tr><td>DR Acc Depr -- [PP&E]</td><td></td><td></td></tr><tr><td>DR Loss on asset sale</td><td></td><td></td></tr><tr><td>CR [PP&E]</td><td></td><td></td></tr></table>	Building	Acc. Depr. -- Building					DR Cash			DR Acc Depr -- [PP&E]			DR Loss on asset sale			CR [PP&E]		
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