

Type of OCF	Guide to solving for OCF	Example information	Solution space
		Balance sheet Income statement	

Cash inflows with uncollectible accounts	<table border="1"> <tr><th colspan="2">Accounts receivable</th></tr> <tr><td>Beginning balance</td><td></td></tr> <tr><td>Revenue</td><td>Cash collection</td></tr> <tr><td></td><td>Written off</td></tr> <tr><td>Ending balance</td><td></td></tr> </table>	Accounts receivable		Beginning balance		Revenue	Cash collection		Written off	Ending balance		<table border="1"> <tr><th colspan="2">Allowance for uncollectible accounts</th></tr> <tr><td>Beginning balance</td><td></td></tr> <tr><td>Gain on re-estimation</td><td>Bad debt expense</td></tr> <tr><td>Written off</td><td>Recovery of uncol/accts</td></tr> <tr><td>Ending balance</td><td></td></tr> </table>	Allowance for uncollectible accounts		Beginning balance		Gain on re-estimation	Bad debt expense	Written off	Recovery of uncol/accts	Ending balance		<table border="1"> <tr><th>20X9</th><th>20X8</th><th>20X9</th></tr> <tr><td>A/R</td><td>4,700 5,800</td><td>Revenue 20,000</td></tr> <tr><td>Allowance</td><td>500 1,150</td><td>Bad Debt Exp 350</td></tr> </table> <p>*Assume all sales are credit sales *Assume no recovery on uncol/accts</p>	20X9	20X8	20X9	A/R	4,700 5,800	Revenue 20,000	Allowance	500 1,150	Bad Debt Exp 350	<table border="1"> <tr><th>A/R</th><th>Allowance for U/A</th></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>	A/R	Allowance for U/A				
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Cash dividend declared	Net income																																																																			
Stock dividends																																																																				
Ending balance																																																																				
	20X9	20X8		20X9																																																																
Dividend Pay	1,000	2,000	Total comp. income	3,000																																																																
Ret. Earnings	17,000	20,000																																																																		
Dividend payable	Retained earnings																																																																			