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	Titolo	Cash flow forecasting [[electronic resource] /] / edited by Andrew Fight
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	Edizione	[1st edition]
	Descrizione fisica	1 online resource (263 p.)
	Collana	Essential capital markets
	Altri autori (Persone)	FightAndrew
	Disciplina	658.15244
	Soggetti	Cash flow - Forecasting Cash management Electronic books.
	Lingua di pubblicazione	Inglese
	Formato	Materiale a stampa
	Livello bibliografico	Monografia
	Note generali	Includes index.
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	Nota di contenuto	Cover; Cash flow forecasting; Contents; Preface; 1 Overview of cash flow forecasting; Introduction; What is a healthy cash flow?; What are the uses of cash flow forecasting?; 2 Summary of financial statements; Introduction; The annual report and accounts; Statements of standard accounting practice, and financial reporting standards; Consequences of fraudulent manipulation of accounts; The auditors' report; The balance sheet; Assets and liabilities; Assets; Liabilities; Summary; Debtors; Creditors; Stock and work in progress; Borrowing as shown in a company's accounts; Banking facilities Fixed assets Depreciation; Book value; Authorized and issued share capital; Reserves; The profit and loss account; Turnover; Problems with financial statements and auditors; Conclusion; 3 Factors impacting financial performance; Introduction; Strategic analysis - the external environment; Environmental analysis; PEST analysis; Competitive analysis; Strategic analysis - the value chain; Value chain competition example; Management; Profitability and performance; Return on equity; Net profit margin; Profitability and performance measurement; The profit margin and asset turnover relationship Reliability of financial information Asset management; Asset turnover

and liquidity; Stock turnover; Collection period; Payment period; Net working assets to sales and overtrading; Capital structure; Financial leverage; Financial flexibility; Interest cover; Cash flow; Cash and profit; Operational cash flow; Cash flow forecasting; Percent-of-sales forecasting; Forecasting methodology; Sustainable growth; Corporate failure; Reasons for failure; Recent research; Failure prediction models; 4 Cash flow forecasting of financial statements; Why cash flow analysis?; Purpose of projections

Historical performance and variable input analysis Defining the initial assumptions; Procedure for constructing projections; One approach to constructing projections; Profit and loss statement projections; Net sales projections; Evaluating volume and pricing components; Relating a firm's performance to industry and economic conditions; Example; Completing the profit and loss projections; Cost of goods sold/gross margin projections; Selling, general and administrative expense (SGA); Operating profit; Example; Profit before tax; Balance sheet projections; Assets

Fixed assets, capital expenditure and depreciation Example; Inventory turnover; Example; Accounts receivable turnover; Example; Cash and marketable securities; Example; Liabilities; Current liabilities; Accounts payable; Example; Accrued expenses payable; Debt runoff schedule + future facility; Example; Net worth; Example; New money need; Amortization schedule for new debt; Completed AmaOS forecasted balance sheet; Cash flow projections; Construction and evaluation of future cash flow model; Cash flow ratio analysis; Interest cover ratio; Financing payments cover ratio; Total debt payout

Long term debt payout

Sommario/riassunto	Budgets are like road maps -- they provide a direction for a corporates financial management. Balance sheets and statements of revenues also provide insights into how well a company is following that direction. But cash flow and cash flow forecasts are what guide the day-to-day itinerary for an organization. Budgets and cash flow are dynamic -- adjustments and changes can and should occur. If you understand what you are looking at, you can use cash flow to create better budgets and thus more accurate cash flow forecasting.Cash Flow Forecasting outlines the techniques