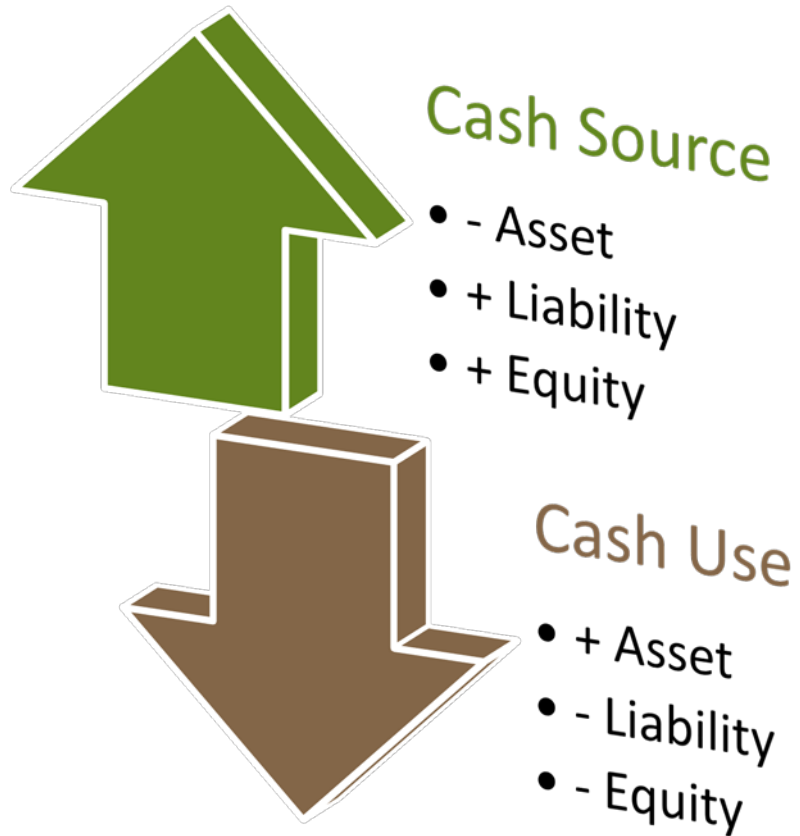




# FINANCIAL MANAGEMENT WORKSHOP: CASH FLOW MANAGEMENT

# Cash Flows: Sources and Uses



# Key Cash Flow Ratios

## Cash Flow Ratio

$$\frac{\text{CF from operations}}{\text{Current liabilities}}$$

Operating CF ability to pay current liabilities

## Cash Flow Margin Ratio

$$\frac{\text{CF from operations}}{\text{Sales}}$$

Remaining cash sales after expenses have been paid

## Current Ratio

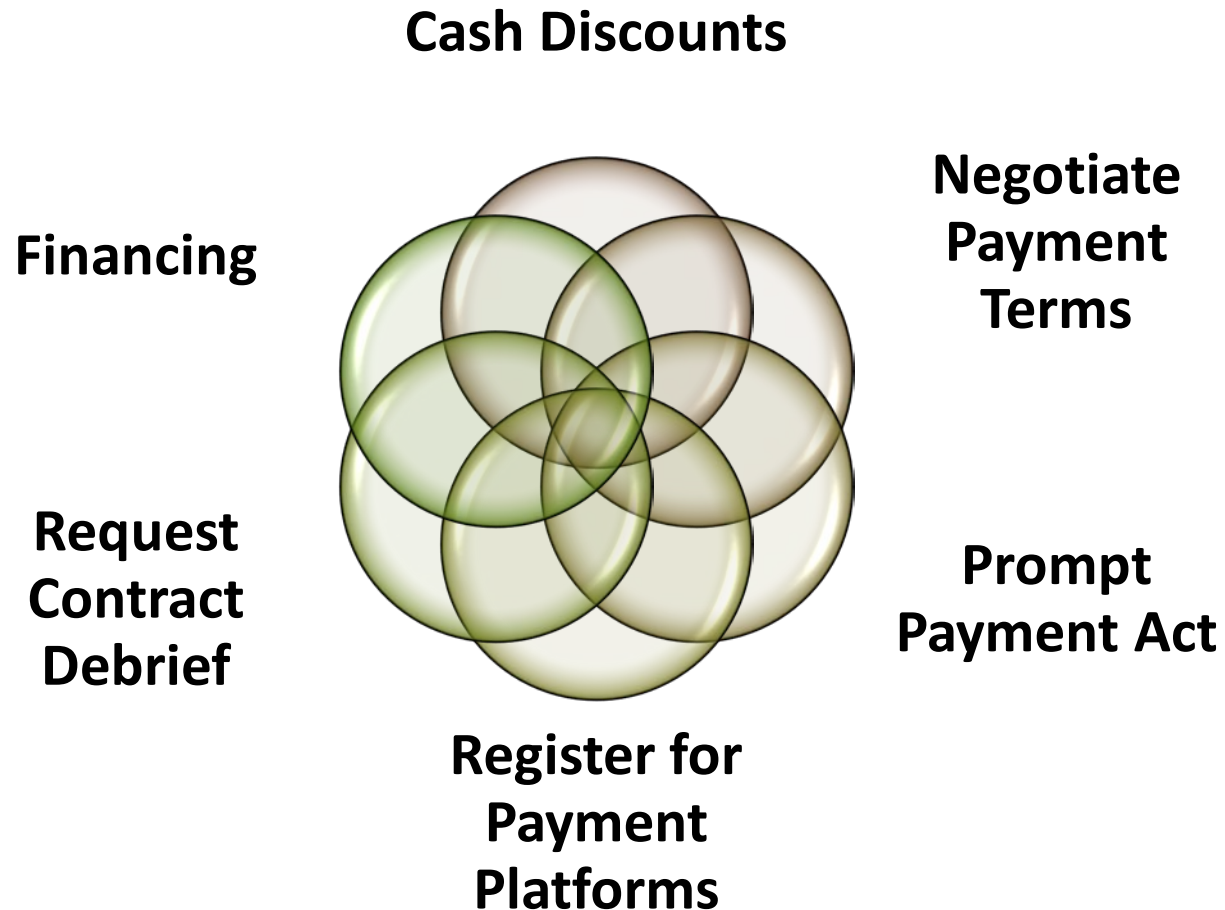
$$\frac{\text{Current assets}}{\text{Current liabilities}}$$

How much current assets to cover current liabilities

# Cash Flow Budget



# Improve Cash Position



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