Cash Balance (Finance)

@wikipedia

Total amount of cash on a given Cash Account calculated as:

Cash Balance (at the end of Accounting Period) = Cash Balance (at the beginning on the Accounting Period) + Variance[Cash Balance]

The Cash Balance Variance can be calculated in two different ways: directly or indirectly.

Directly from Cash Flow:

Variance[Cash Balance] = Sum of all Cash Inflow - Sum of all Cash Outflow

Indirectly from P&L:

Variance[Cash Balance] = FCF - Interest + Loans Dividends

See also

Business / Business Administration / Financial Management / Financial Accounting

[Cash]