



ACC 318 Module Three Assignment: Statement of Cash Flows

Complete this template by replacing the bracketed text with the relevant information.

Operating Activities

- Identify the **method of computing net cash** provided by each company's operating activities. Both companies (Coca-Cola and PepsiCo) use the indirect method, meaning that the factors in net income are on an accrual basis.
- Calculate the **amounts of cash** provided by operating activities reported by each company in 2020.
 - In 2020, the amount of cash Coca-Cola provided by operating activities:

Coca-Cola:

Consolidated net income	\$7,768
Depreciation and amortization	\$1,536
Stock-based compensation expense	\$126
Less: Deferred income taxes	(\$18)
Less: Equity (income) loss – net of dividends	(\$511)
Less: Foreign currency adjustments	(\$88)
Less: Significant (gains) losses – net	(\$914)
Other operating charges	\$556
Other items	\$699
Net changes in operating assets and liabilities	\$690
Net Cash Provided by Operating Activities	\$9,844

PepsiCo:

Net income	\$7,175
Depreciation and amortization	\$2,548
Share-based compensation expense	\$264
Restructuring and impairment charges	\$289
Less: Cash payments for restructuring charges	(\$255)
Inventory fair value adjustments and merger and integration charges	\$255
Less: Cash payments for merger and integration charges	(\$131)
Pension and retiree medical plan expenses	\$408
Less: Pension and retiree medical plan contributions	(\$562)
Deferred income taxes and other taxes charges and credits	\$361
Net tax related to the TCJ Act	No Entry
Less: Tax payments related to the TCJ Act	(\$78)
Other net tax benefits related to international reorganizations	No Entry
Change in assets and liabilities:	
Less: Accounts and notes receivable	(\$420)
Less: Inventories	(\$516)
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Module Three Word Processing

Arturo Cuomo



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