SSUF overview: OCF, ICF and FCF

A disguising SSUF overview does not make much sense in practice. There is also little to do with the *short* SSUF overviews mentioned in the theory, which per definition only describe a part of the whole. That is why they cannot give a good insight a priori. However, even the *long* SSUF overviews, or called differently in the literature, do not give the complete story. The only real SSUF shows everything. In detail. Every cent, in and out. Easy to set up, not by starting from the bottom line – but from the top of the profit and loss account.
Not the profit plus the depreciations, with which so many theory books start, because then a lot disappears outside the field of view. Add the invoiced turnover (top of the profit and loss account) to what the debtors (see previous balance sheet) were. Suppose that no debtor has paid even one cent, the debtors must now be the total sum. However, the debtors are (see current balance sheet) what they are. Subtract that from the sum and the difference is the payments apparently received on the part of the debtors; if necessary, debits can still be settled on non-paying debtors.
Idem, all those other items. Look what it was. Suppose there is not a penny moving.
What should it be now? And it is? Ergo, the actual cash flow must be the difference, apart from complications.

It is about clearly showing the flows of money!

The literature mentions a "modern" cash flow statement to replace (...?) the "old-fashioned" statement of origin and spending of resources. In the preparation or presentation of this overview or this statement, a distinction is made between the direct and the indirect method. The direct method provides a summary of the cash and giro book: the real money flows. The indirect method is mainly limited to changes in balance sheet items. It is not about these mutations but about their causes! The indirect method puts itself out of the game and does absolutely nothing. So it cannot hurt. No wonder that almost all companies use this indirect method in their published financial statements. This sometimes has to be done according to the applicable reporting rules! However, there is nothing to prevent the company from using the direct method in the explanatory notes as extra, if one really wants to show the cash flows. There are cash flows from operational activities, from investment activities and from financing activities, to divide everything further into 'normal' and 'special' cash flows. You can group it as you want. If only it is and remains what it is called. Unfortunately, with many so-called 'cash flow statements' it does not do what it says on the tin. Money flows are all too often NOT clearly shown. Sometimes it seems as if one wants to hide the money flows from view. Do not let yourself be swindled. Every penny must come from somewhere and must also stay somewhere. There are IN money flows and there are OUT money flows. They all have to be clearly displayed, under appropriate 'titles'. With regard to investment and financing activities, there is often no dispute; but with regard to operational activities (OCF) there happens to be a lot of difference of opinion. While OCF follows from an exact calculation, according to ICF and FCF.