

# A Study on Financial Statement Analysis using Cash Flow Statement of HDFC Bank

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**Abstract:** *Cash flow statement is an important tool to analyze the cash position of a business firm. It can denote changes in cash Position during two financial years. It also provides information about the cash receipts and the payments of a business for a given period. It provides notable information that compliments the profit and loss account and balance sheet. Cash Flow statement analysis is statement which provides a complete explanation for the change in a firm's cash during a Particular period by specify the firm sources and uses of cash during the period from operating, investing and financing Activities. It provides convenient information about an entity's activities in generating cash from operations. It informs about programme to repay debt distributed dividends or reinvest to conserve or enlarge its operating capacity. It provides information about its financing activities both debt and equity and about its investment in both fixed assets or Current assets other than cash. This Article is based on the practice followed and instruction for its preparation Contained in the various text books for the guidance of the students and accountants. It is hoped that the content of this Article would help the readers to understand Cash-flow statement properly.*

**Keywords:** Cash, Operating activities, Investing activities, Financial activities