#### FINANCAT E KORPORATAVE

#### Shembulli 8

Ndërmarrja ka pasur fitim para kamatës e tatimit në shumën prëj 1,190€, Amortizimi I llogaritur ishte 100 €, ndërsa tatimet e tërësishme 380 €.

Sa është rrjedha operative e parave?

	Zgjidhje
FPKT	1,190 €
+ Amortizimi	100 €
-Tatimet	(380 €)
= CFO	910 € > Cash flow operativ ishte 910 €

#### Shembulli 9

Neto kapitali xhirues I korporatës AAS në fund të vitit 2009 ishte 3,452 € ,ndërsa në fund të vitit 2008 ishte 2,543 €.

Sa është ndryshimi I neto kapitalit xhirues?

Zgjidhje

Nixh në fund 3,452 €

-Nkxh në fillim (2,543)

= Ndryshimi në Nkxh 909 € > ndryshimi në Nkxh gjat vitit 2009 ishte 909 €

# Detyra Te Zgjidhura Nga Kontabiliteti Menaxherial

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