

Statement of Cash Flows: **Reporting and Analysis**

Course Description

Cash flows are vital to a company's financial health. The statement of cash flows provides useful information to management, investors, creditors, and other interested parties, presenting the effects on cash of all significant operating, investing, and financing activities. It is required as part of a full set of financial statements. This course discusses cash flow reporting, presentation, and disclosure requirements of ASC 230, Statement of Cash Flows. It also provides examples to illustrate the application.

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase.

Course Level: Basic to Intermediate. This program is appropriate for professionals at all organizational levels.

CPE Credits: 3 (CPA)

Category: Accounting

Prerequisite: Basic Accounting

Advanced Preparation: None

Course Learning Objectives

After completing this course, you should be able to:

1. Recognize the use of and the objectives for a statement of cash flows
2. Identify how different cash variables (e.g., operating, investing, financing) affect the cash flows
3. Identify differences between the direct method the indirect method
4. Recognize how changes in asset and debt accounts affect the cash flows
5. Identify the presentation and disclosure requirements