

Statement of Cash Flows: Preparation and Analysis Workshop (SOCF)

Course Overview

The statement of cash flows is a critical component of a company's set of financial statements. It enables users to see a business' cash inflows and outflows as they relate to operating, investing and financing activities and evaluate liquidity and quality of earnings. This interactive course covers the proper preparation of the statement, as well as analysis techniques. Case studies and sample documentation will reinforce major concepts and help participants apply analysis techniques discussed.

A laptop is required for this workshop.

Objectives

- Recognize how to prepare a cash flow statement.
- Determine how to differentiate between operating, investing and financing cash flows.
- Identify issues to comply with cash flow statement reporting requirements included in GAAP Codification Topic No. 230
- Determine how to effectively analyze the cash flow statement when assessing entity performance.

Major Topics

- Major provisions of GAAP Codification Topic No. 230
- Significant statement classification issues
- Direct and indirect methods of reporting operating cash flows
- Work paper techniques for preparing the statement
- Useful cash flow ratios
- Bankruptcy prediction using the statement of cash flows

Field of Interest Code: Accounting

CPE Hours: 8.00 | **AA:** 8.00

Level: Intermediate

Designed for:

CPAs and financial professionals who prepare and analyze statement of cash flows, as well as those who audit, review or compile such statements or consult with clients on cash flow matters.

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