

In this lesson:



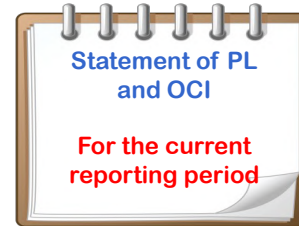
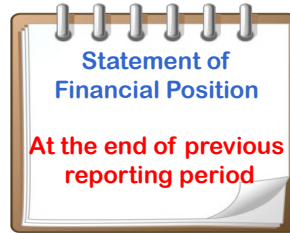
Statement of cash flows step by step

This handout accompanies a lecture “How to make statements of cash flows step by step“. Please print it before watching the lecture to take notes.

How to prepare the statement of cash flows (IAS 7)



Obtain statement of financial position, statement of profit or loss and comprehensive income and other relevant information



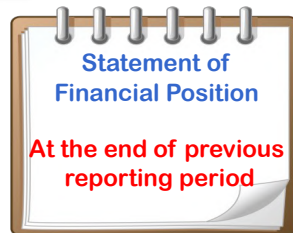
Your notes:

How to prepare the statement of cash flows (IAS 7)



STEP 2

Calculate changes in statements of financial position



STEP 3

Classify and assign each change to the statement of cash flows

Your notes:

How to prepare the statement of cash flows (IAS 7)



STEP 4

Look to statement of profit or loss and other comprehensive income for any non-cash items and make adjustments



Non-cash items



FX gain/loss



Dividends



Revaluation



Convertible debt



Loss on sale of PPE

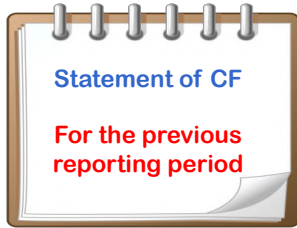
Your notes:

How to prepare the statement of cash flows (IAS 7)



STEP 5

Look to other information and make adjustments



Your notes:

How to prepare the statement of cash flows (IAS 7)



STEP 6

Prepare movements in selected items to verify completeness



STEP 7

Add up and perform final check



Your notes:

What's inside the IFRS Kit?



Note: The access to the IFRS Kit is for one year. The Excel files and handouts are downloadable.



This is Your Time.

Discover how top performers learn and use IFRS.

If you have any questions related to this program, just write me to support@cpdbox.com.

I sincerely hope to have the honor and privilege of guiding you in your IFRS learning journey.

To your success,

Silvia of CPDbox

