
Workshop on Understanding Cash Flow Statements

14 June 2012 • 9am to 5pm • 7 CPE Hours • Hotel venue to be advised

Providing you with the knowledge and skills to interpret and prepare cash flow statements

The success, growth and survival of every reporting entity depends on its ability to generate or otherwise obtain cash. Cash flow is a concept that everyone understands and with which they can identify. Reported profit is important to users of financial statements, but so too is the cash flow generating potential of an enterprise. What enables an entity to survive is the tangible resource of cash not profit, which is merely one indicator of financial performance. A cash flow statement (CFS) is important to external users, and should be of significant importance internally as well. Hence the importance of understanding the difference between, and the numbers behind, cash and profit, how and when to create a CFS, and what it represents.

Key Benefits of Attending

This workshop has been developed to transfer the relevant skills for understanding, preparing and interpreting a cash flow statement. With these skills, participants will also be in a better position to manage and make decisions affecting a company's cash flow.

Workshop objectives

By the end of this workshop, participants will:

- Understand the relationship between the P&L, Balance Sheet and CFS
- Appreciate the importance of cash and the uses and importance of the CFS
- Know when a company must produce a CFS under FRS 7
- Understand the structure of a CFS in accordance with FRS 7
- Be aware of the differences between the direct and indirect methods of presenting a CFS
- Be able to produce a simple CFS using the indirect method
- Be aware of the disclosures required for CFS
- Understand how to produce a consolidated cash flow statement
- Be aware of the international differences in the calculation and disclosures of the CFS
- Have had the opportunity to discuss issues and concerns relating to the CFS

Workshop outlines

- The Need for a CFS
 - Importance of cash in delivering shareholder value
 - Importance of cash for liquidity and long-term survival
- The Structure of a CFS
 - When a company needs to prepare a CFS
 - Case study: Review of a company's CFS
 - The direct & indirect method of producing a CFS
- The Mechanics of creating CFS
- Preparing consolidated CFSs
- International differences in preparing a CFS and other issues needs.



Who should attend

We recommend that the following attend:

- Finance staff of all levels who need to know how to understand the principles of creating and interpreting a cash flow statement
- Internal and External Auditors who have to verify the appropriateness of the Cash Flow Statements
- Financial Controllers who need to revise the principles of cash flow statements

Workshop Leader

The workshop will be led by Tan Shu Hong.

Tan Shu Hong is a Manager at PricewaterhouseCoopers LLP Singapore. She holds a Bachelor of Accountancy (First Class Honours) from Nanyang Technological University and is a member of the Institute of Certified Public Accountants of Singapore. Shu Hong was a former auditor with one of the Big Four auditing firms and accountant in a local listed company. Prior to joining PwC LLP Singapore, she was a polytechnic lecturer in the accounting arena. During this stint, she received two teaching awards in recognition of her excellent teaching efforts and co-authored an accounting textbook titled "Accounting: An Asian Edition, 2nd Edition"

What past participants said about this workshop:

- "Clear, concise and easy to understand"
- "Good examples and exercises"
- "Better understanding and gained knowledge of basic concepts"
- "Good refresher"
- "Practical exercises to reinforce knowledge"
- "Good illustration with examples"

Registration Form

Workshop on Understanding Cash Flow Statements

Fees: PwC clients/alumni - S\$625 • Public - S\$685

Please register the following person/s for the workshop on 14 June 2012:

1. Name: Mr/Ms/Mdm _____ Designation: _____
Email: _____ Contact No: _____
2. Name: Mr/Ms/Mdm _____ Designation: _____
Email: _____ Contact No: _____
2. Name: Mr/Ms/Mdm _____ Designation: _____
Email: _____ Contact No: _____

Contact Person

Name: Mr/Ms/Mdm _____ Designation: _____
Company _____ Address: _____

Email: _____ Contact No.: _____ Fax: _____

Enclosed is cheque for S\$_____ (Cheque no. _____) made payable to "PricewaterhouseCoopers LLP"

Registrations can be done by telefax at (65) 6236 3300 but will only be confirmed upon receipt of payment and registration form. Please mail the registration form and payment to **PricewaterhouseCoopers LLP at 8 Cross Street #17-00 PWC Building Singapore 048424 (Attn: M&C Dept).**

This workshop can be presented on-site at your organisation as an in-house programme. Please call Tony Moore at (65) 6236 3155 for more information or email at anthony.moore@sg.pwc.com.

Notes:

- Fees includes 7% GST, refreshment, lunch and seminar kit
- Cancellation Policy: If you are unable to attend, a replacement is welcome. For cancellation received in writing at least seven (7) days before the seminar, a full refund will be made. No refund (or full rate will be charged) if a cancellation occurs less than 7 days before the seminar date. Notice of cancellation must be made in writing to us.
- Certificate of Attendance will be awarded on successful completion of the workshop.
- For registration and reservation enquiries, please call Ms Siti or Maimunah at (65) 6236 3957/3
- The organiser reserves the right to change the venue, date and programme due to circumstances outside our control.