

# Cash flow statements

## Where does my money go?



### Objective

Gives participants a different perspective of looking at the cash flow statements. Discusses some common pitfalls in preparing cash flow statement for both separate and consolidated financial statements.

### Who should attend?

CFOs, Finance Managers, Controllers, Supervisors, Accountants, Analysts, Investor Relations, Financial Planning, Procurement, Treasury, Investors and Internal Auditors at all levels

### Overview and benefits of attending

Cash flow statements is the window to the company's future years as it shows how the company is generating and using its funds. It is one of the key performance metrics used by investors in assessing any liquidity and going concern issues of an entity. Being a principle-based standard, there is currently diversity in the application of requirements of FRS 7, ranging from what constitutes cash and cash equivalents to presentation of various activities between operating, investing and financing.

This primary statement is a valuable reporting tool for the management, investors, and creditors alike, in making decisions surrounding liquidity and cash flow matters.

This half-day workshop is designed to iron out some of the common pitfalls and misconceptions in the preparation of cash flow statements complying with FRS 7. The workshop will be conducted through theoretical discussion based on FRS 7 and presentation of examples based on actual practice.

The workshop leaders are from the Accounting and Financial Reporting Advisory Services of PwC Singapore who are IFRS specialists with extensive experience in providing accounting advice to clients facing judgement areas in accounting standards on a day-to-day basis.

# Workshop agenda – Half-day Workshop

Workshop will be at 9:00am to 12:30pm.  
Registration will start at 8:30am.

- What constitutes cash and cash equivalents and the rationale underlying classification regarding investments?
- How to determine operating cash flows, and what are considered non-cash transactions?
- What are the challenges of classification between operating, investing, and financing cash flows?
- What are the common pitfalls in preparing the cash flow statements – explained with the aid of a case study?
- Recent feedback from regulators on common errors in cash flow statement presentation.
- Recent amendment to FRS 7.



## Registration fee

(Fee includes 7% GST)

PwC Clients & Alumni: S\$320  
Public: S\$370

## How to register

Please fill in the registration form attached below and send it to [academy.sg@sg.pwc.com](mailto:academy.sg@sg.pwc.com). For more queries, please contact Ms Mary at (65) 8729 0518.

A complete calendar of training courses can also be found on our website [www.pwc.com/sg/academy](http://www.pwc.com/sg/academy)

## About the workshop leaders

### Senthilnathan Sampath

Director

[senthilnathan.sampath@sg.pwc.com](mailto:senthilnathan.sampath@sg.pwc.com)



Senthil is a Director from the Accounting Advisory Services in PwC Singapore with 15 years working experience. He has extensive practical experience across complex IFRS financial reporting. He specializes in GAAP conversions and technical accounting advice. Senthil has worked on accounting conversions with various corporate and financial institutions in Asia, Middle East and United Kingdom.

He serves as the key technical director for a number of assurance engagements in the financial services sectors: banks, insurance companies and fund managers. He also performs various training on current accounting topics, and has experience designing and managing highly participative programs on IFRS training.

### Sanjna Punjabi

Senior Manager

[sanjna.r.punjabi@sg.pwc.com](mailto:sanjna.r.punjabi@sg.pwc.com)



Sanjna is an experienced senior manager with PwC Accounting Advisory Services and has more than 13 years of audit, business advisory and regulatory experience. As a member of the PwC Global network of IFRS reporting specialists, she provides consulting services on complex financial reporting issues, performed financial statement reviews & conducted various internal/external training.

Prior to her current role in PwC, she was a part of the Accounting Standards Council (“ASC”) Secretariat, providing technical accounting input on emerging issues in accounting standards development, during local stakeholder outreaches and as a member of the ASC delegation in international/regional accounting standard setting bodies meetings.

# Registration Form

## Cash flow statements: Where does my money go?

Fees: PwC clients/alumni - S\$320 • Public - S\$370

Please register the following person/s for the workshop on:

☐ 12 Feb 2019

Note: Dates for 2019 are subject to change. Please visit our [www.pwc.com/sg/academy](http://www.pwc.com/sg/academy) for the most up-to-date information.

1. 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 Risk Services Pte. Ltd.” Kindly indicate the course reference “**IAS7cash**” along the payment for ease of reference, depending on your selection.

### Registration and Payment

Registrations will only be confirmed upon receipt of payment and registration form. Please email the scanned copy of your registration form to [academy.sg@sg.pwc.com](mailto:academy.sg@sg.pwc.com) and/or mail the registration form and payment to **7 Straits View, Marina One, East Tower, Level 9 Mail Centre, Singapore 018936 (Attn: Mary Lacaste, PwC's Academy)**

For registration and enquiries, please call Ms Mary at (65) 8729 0518 or email us at [academy.sg@sg.pwc.com](mailto:academy.sg@sg.pwc.com).

### In-Company Training

This workshop can be presented on-site at your organisation as an in-house programme. For more information and enquiries, please contact Tony Moore at [anthony.moore@sg.pwc.com](mailto:anthony.moore@sg.pwc.com).

Note:

- Fees includes 7% GST, morning refreshments, and seminar kit
- The seminar will be conducted at a dedicated training room in the PWC Building or at a venue located near an MRT
- Certificate of Attendance will be awarded on successful completion of the workshop.

Cancellation Policy:

- Full payment must be made prior to the seminar.
- Registered participants will be liable for the full fee even in the event of non-attendance.
- Upon receipt of registration, any request for cancellation or a replacement must be confirmed in writing at least **(7) working days** before the seminar and subject to PwC's Academy's approval
- 10% administrative fee will be imposed for any cancellation or deferment received less than **(5) working days** before the seminar.
- PwC's reserves the right to amend, postpone or cancel or postpone the seminar due to unforeseen circumstances.