

PwC Academy

Cash Flow Statement Theory and Practice



Target Audience

IFRS and Ukrainian GAAP practicing professionals, internal auditors and controllers, investment department representatives, IT specialists

Practical Aspects

Theory will be reinforced through practical demonstration how to prepare the Cash Flow Statement on an example of a major industrial company engaged in multiple operating, investing and financial activities.

Students will be delivered a range of CFS preparation techniques.

The Cash Flow Statement will be based on an electronic template widely used by audit and consulting professionals, which will be provided to all students.

As part of the training course, students will solve practical questions.

Date and Location

9.30 a.m. – 5 p.m., PwC office

Duration

8 academic hours (1 day)

Training Fee

The training fee covers training sessions, Q&A sessions and study materials.

Discounts are available on this and subsequent workshops upon enrolment.

Training Objectives

Share expertise sufficiently required to be able to prepare the Cash Flow Statement independently by:

- learning the methodology of the recognition of cash flows in the Cash Flow Statement
- determining minimum requirements for statutory accounting and data gathering systems and IFRS transformation templates to prepare the Cash Flow Statement correctly
- teaching how to use an electronic template to prepare the Cash Flow Statement applied by audit and consulting professionals (Excel)

Cash Flow Statement Course Curriculum

- 1 CFS preparation objectives
- 2 Definition of cash and cash equivalents
- 3 Allocation of cash flows to operating, investing or financing activities
 - 3.1. Concept of operating, investing and financing activities
 - 3.2. Cash flows with alternative CFS presentation options
- 4 CFS preparation methods
 - 4.1. Direct method
 - 4.2. Indirect method
- 5 Classes of cash flows from operating, investing and financing activities
- 6 Indirect CFS preparation technique for operating activities
 - 6.1. Formula used in indirect method
 - 6.2. Non-cash items
 - 6.3. Changes in current assets and liabilities
 - 6.4. Items of investing and financing activities
- 7 CFS preparation technique for investing activities
- 8 CFS preparation technique for financing activities
- 9 Recognition of transactions resulting in cash flows in the CFS preparation template

Certificates

Upon successful completion of the course, students will be awarded the Course Completion Certificates.

CPD units: 8

Our contacts

Our offices are located in the central part of Kiev.

We offer training in the comfortable and fully equipped office space.

Irina Blinova - PwC Academy Leader, Ukraine.

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