

[illegible]



* Recognize the primary source of authoritative GAAP for reporting cash flow

* Identify the relative use of the direct and indirect methods for preparing the statement of cash flows

* Recognize the required cash flow supplemental disclosures

* Identify recording and financing activities required to be reported as prior

* Recognize requirements for providing recording and financing cash receipts and payments as prior flow

* Identify those items generally considered to be cash equivalents

* Recognize the appropriate presentation of cash that should be utilized as flow to determine compensating balance requirements

* Recognize related transactions and the flow thereof as supplemental to the statement of cash flows

* Recognize the correct use of the statement of cash flows to financial statement transactions

* Identify common errors found within the statement of cash flows

* Identify how to present a cash dividend as both the liquidating dividend and the statement of cash flows

* Identify the appropriate treatment of cash flows relating to interest on debt as either financing or operating activity

* Identify specific examples of adjustments to recording net income to cash flow from operating activities

* Recognize options available for the presentation of required supplemental disclosures

* Recognize when that examples of supplemental cash flow information required to be disclosed

* Identify the appropriate presentation of foreign currency cash flows

* Recognize SEC penalties and common control when entities related to the statement of cash flows

* Identify the appropriate presentation of business combinations transactions under GAAP

* Recognize the appropriate presentation of contributions to pension plans

* Identify the appropriate presentation of business combinations related parties to business combinations and related to property changes

* Identify the appropriate presentation of cash paid to settle a liability classified as cash flow from operating activities

* Recognize the treatment for reporting cash receipts from financing and financing activities individually under GAAP

* Identify SEC treatment of cash flow differences with GAAP

BottomPrerequisite:

Intermediate knowledge of financial accounting and reporting.

Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.



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