

Cash Flow Statements: Classification & Disclosure Issues Self-Study Webinar (10 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

The reporting requirements for cash flow statements can be tricky and are often a reason for restatements. By taking this self-study webinar, you will:

- Learn the primary purpose of the statement of cash flows
- Understand how to classify various transactions as either Operating, Investing or Financing
- Review significant differences between ASC Topics 230 and IFRS 7

Objective:

To give financial professionals a review of the purpose of the statement of cash flows, with an emphasis on statement of cash flow classification and disclosure issues.

Detailed Learning Objectives [1]

Emphasis:

- [illegible]



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

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

* Recognize the required cash flow supplemental disclosures

* Identify treasury and financing activities required to be reported at year

* Recognize requirements for providing treasury and financing cash receipts and payments at year-end

* Identify those items generally considered to be cash equivalents

* Recognize the appropriate presentation of cash that should be utilized when there is material noncompliance between companies

* Recognize related transactions and the flow thereof as categorized on their statement of cash flows

* Recognize the correct use of the statement of cash flows in financial statement analysis

* Identify common errors found within the statement of cash flows

* Identify how to present a cash dividend on both the balance sheet and the statement of cash flows

* Identify the appropriate treatment of cash flows relating to interest in determining financing transactions and dividend payments

* 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 mistakes companies related to their statement of cash flows

* Identify the appropriate presentation of business combinations transactions under GAAP ASC 805

* Recognize the appropriate presentation of contributions to pension plans

* Identify the appropriate presentation of insurance distributions to related parties in business combinations and partially in property damage

* Identify the appropriate presentation of cash paid to settle a liability classified as cash flow payment activity

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

* 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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[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)