



Mastering the Cash Flow Statement & Free Cash Flow

CFA® Levels I & II

Jonathan Evans@kaplan-uk-uk

Financial Reporting and Analysis

LOM of a Company's Cash Flow Statement
Between Q3 2011

Income Statement
Cash Statement

Importance of Cash Flow Statement

Net income from accrual accounting does not tell us about the **sources and uses of cash** to meet liabilities and operating needs.

The statement of cash flows has three components under both IFRS and US GAAP:

- Cash provided or used by **operating** activities
- Cash provided or used by **investing** activities
- Cash provided or used in **financing** activities

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ChinHwee Tan, Thomas R. Robinson



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AARP The Debt-Free Millionaire Anthony Manganiello, 2011-12-19 AARP Digital Editions offer you practical tips proven solutions and expert guidance The desire to get out of debt can sometimes be smothered by the sheer volume of information and misinformation available To overcome such obstacles what you need is one place to find the right answers right away That s why author Anthony Manganiello founder and creator of DebtFREE com and President and CEO of Centricity Inc has created The Debt Free Millionaire Since 1995 Manganiello has helped hundreds of thousands of people get out of debt and now he ll show you how to do the same Throughout these pages he skillfully outlines a plan that will allow you to eliminate debt develop better credit and retire comfortably You ll learn everything from how to perform a Cash FLOW Analysis™ a straightforward approach to assessing your financial standing to putting your plan into action Along the way Manganiello reveals how debt and credit should fit into your financial life and addresses how to employ specific strategies that will lead you to accumulate wealth instead of what you re most likely doing now consuming it No matter what your current financial situation the five simple steps comprising this plan will put you in a better position to prosper in the years ahead You ll also find that as you progress through the Debt Free Millionaire Plan you ll be fairly well insulated from the economic ups and downs experienced by others who are stumbling through life without a plan After reading this book when you think of what a millionaire is you ll realize that the only difference between you and becoming a millionaire is a matter of time and distance The strategies outlined here will help you close that gap as quickly as possible

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