

CHAPTER- CASH FLOW STATEMENT

		CTSE	Self Evaluation Grades			
Sr.No.	Topic	Sub-Topic	Date			
1	Cash flow Statement	(i) Meaning & Definition				
2	Needs of Cash Flow Statement	(i) Dividend Policy				
		(ii) Explicit Planning				
		(iii) Governance of Cash				
		(iv) Allocation of Cash				
		(v) Position of Cash				
3	Objectives of Cash Flow Statement	(i) Use in different activities				
		(ii) Short term planning				
		(iii) Understanding liquidity				
		(iv) Efficient cash management				
		(v) Position of cash				
		(vi) Prediction of sickness				
		(vii) Comparison with budget				
4	Importance of Cash Flow Statement	(i) Helpful in short term planning				
		(ii) Disclose the movement of cash				
		(iii) Decide in dividend policy				
		(iv) Helps in efficient cash management				
		(v) Position of cash				
		(vi) Helpful in comparative study				
		(vii) Helpful in comparative study				
5	Limitations of Cash flow statement	(i) No disclosure of net income				
		(ii) Ignores non cash transactions				
		(iii) Based on secondary data				
		(iv) Historical in nature				
		(v) Ignore biasness				
		(vi) Subjectivity				
6	Classifications of Cash flow	(i) Cash flow from Operating Activities				
		(i) Cash flow from Investing Activities				
		(i) Cash flow from Financing Activities				
7	Treatment of Some typical items	(i) Interest and Dividend				
		(ii) Tax on income				
		(iii) Foreign currency cash flow				
		(iv) Non-cash transactions				
		(v) Extraordinary Items				
		Signature of Student				
		Signature of Mentor/Teacher				
Key To Grades			This self Evaluation sheet has four date columns. Student shall fill grades to all topics in one date column in a sitting. By the fourth attempts, all grades should be 'A' for getting best marks in exams.			
Write 'A' if you know the concept fully (when you know 100%)						
Write 'B' if you need revision once (when you know between 75%-100%)						
Write 'C' if you know the concept partially (when you know about 50%)						
Write 'D' if you know the concept very little (when you know about 25%)						
Write 'E' if you don't know the concept at all (when you know 0%)						