

CHAPTER 5

FINANCIAL POSITION AND CASH FLOWS

Learning Objectives

1. Understand the statement of financial position and statement of cash flows from a business perspective.
2. Identify the uses and limitations of a statement of financial position.
3. Identify the major classifications of a statement of financial position.
4. Prepare a classified statement of financial position.
5. Identify statement of financial position information that requires supplemental disclosure.
6. Identify major disclosure techniques for the statement of financial position.
7. Indicate the purpose and identify the content of the statement of cash flows.
8. Prepare a statement of cash flows using the indirect and direct methods.
9. Understand the usefulness of the statement of cash flows.
10. Identify differences in accounting between IFRS and ASPE and identify the significant changes planned by the IASB for financial statement presentation.
11. Identify the major types of financial ratios and what they measure.

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