

<b>Name of certificate holder</b> (matriculation number if applicable)		
<b>Address of certificate holder</b>		
<b>Issuing institution</b>		
<b>Competence acquired</b>	<b>Level achieved</b>	
<ul style="list-style-type: none"> <li>▪ Explaining why cash management and especially cash flow planning is vitally important</li> <li>▪ Being able to make cash flow statements</li> <li>▪ Being able to make cash flow forecasts</li> <li>▪ Being able to calculate different ratios</li> </ul>	Basic level <input type="checkbox"/> Advanced level <input type="checkbox"/> Additional remarks (e.g. national marks):	
Attachment: Explanatory notes on the levels (p. 2) Portfolio content (p. 3)	Signature principal / stamp of issuing institution	

	<b>Basic level</b>	<b>Advanced level</b>
<b>Module 7, Learning arrangement 1</b> The principles of IAS	<p>On a <b>basic</b> level the student is able to</p> <ul style="list-style-type: none"> <li>▪ repeat the basics of IAS</li> </ul>	<p>On an <b>advanced</b> level the student is able to</p> <ul style="list-style-type: none"> <li>▪ explain the relevance and principles of IAS, based on a given Operating Statement Forecast, Cash Flow Forecast and the Balance Sheet Forecast</li> </ul>
<b>Module 7, Learning arrangement 2</b> Cash flow statements	<p>On a <b>basic</b> level the student is able to</p> <ul style="list-style-type: none"> <li>▪ repeat the pre-discussed issues about the importance of cash management</li> <li>▪ prepare a cash flow statement using the direct and indirect method with guidance</li> <li>▪ prepare a proposal of a cash flow forecast using given data</li> <li>▪ calculate some of the relevant ratios.</li> </ul>	<p>On an <b>advanced</b> level the student is able to</p> <ul style="list-style-type: none"> <li>▪ explain the importance of cash management and the benefits of cash flow information</li> <li>▪ prepare a cash flow statement using the direct and indirect method</li> <li>▪ realize a cash flow forecast using given data</li> <li>▪ calculate relevant ratios</li> </ul>

<b>Products and evaluation, which served as a basis for assessment</b>	
<b>Expected products</b>	<b>Portfolio presented</b>
The assignments in the module 7 learning arrangement make it possible to create the following products:	
<b>Products of learning arrangement 1: The principles of IAS</b>	
1. Summary about basics of IAS in the shape of a leaflet	
2. Evaluation report by teacher about oral and written performance.	
3. Self-evaluation by student about competence progress.	
<b>Products of learning arrangement 2: Cash flow statements</b>	
1. Answers on given questions on CFS	
2. Financial statements for the given case study.	
3. Evaluation report by teacher about oral and written performance.	
4. Self-evaluation by student about competence progress.	