

**ABSTRACT**

<b>Overall Aim</b>	The module aims at students preparing, generating, presenting and analysing cash flow statements according to the “International Accounting Standards” (IAS) and giving them a basic idea of the IAS principles.	
<b>Students’ preconditions</b>	Students should have a basic knowledge about balance sheet, income statement and profit and loss account. Teachers may decide to use the preparation material attached (“M7_PreparationMaterial.ppt”) before using this module.	
<b>Competences</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>	
<b>Structure of the module</b>	The learning arrangements are to be solved in sequence.	
<b>Learning arrangements (LA)</b>	<b>LA1:</b> <b>The IAS Principles (IAS 1)</b>	<b>LA2:</b> <b>Cash flow statements (IAS 7)</b>
	<b>Sequences:</b> (1) Preliminary work (2) The core IAS principles	<b>Sequences:</b> (1) IAS 7 in general (2) Case Study: Producing cash flow statements and other financial documents
<b>Total time (20 hours)</b>	4 hours	16 hours