



Statement of Cash Flows Tutorial

This course takes users step-by-step through creating a statement of cash flows using either the direct or indirect method.

Learning Objectives: Upon completion of this course, you should be able to:

1. Explain how the statement of cash flows is used.
2. Define the various categories/components of the statement of cash flows.
3. Illustrate the differences between the indirect and direct methods of preparation.
4. Demonstrate a step-by-step process of preparing a statement of cash flows.

Delivery Method: QAS Self-Study

CPE Credit: 1 ICMA CPE credit

Field of Study: Accounting

Knowledge Level: Basic

Prerequisites: Work experience in a professional staff environment or educational studies in accounting, business, or a related field.

Advance Preparation: None

Release Date: 3/15/2020

NASBA CPE information and Complaint Resolution and Refund Policy:

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>