



# RURAL BANKERS RESEARCH AND DEVELOPMENT FOUNDATION, INC.

## SCHEDULE

**Date:** Jan 13, 2018 (Sat.)

**Venue:** Gov. Licaros Hall,  
RBAP, Intramuros,

**Time:** 8:30am to 5:00pm

### RESOURCE PERSON

**Belle Noreen Castillo -  
Estrada, CPA**

- CFO, Bank Manager -Account  
Management /Treasury and  
Faculty Member

### SEMINAR FEE

**1. Member - P2,500 /person**

**2. Non-Member/Delinquent**

-

P2,800 /person

### MODE OF PAYMENT

Check payable to:

**Rural Bankers Research  
& Development Foundation  
Inc.**

Non-Refundable commitment  
fee of P1,250.00 per  
participant.

Bank: LBP - Intramuros,  
Branch

Account Name: RBRDFI

SA No. 0012-1046-26.

Telefax (02) 527-2969 /527-  
2980

### EXPECTED PARTICIPANTS

Loan Officers, Remedial &  
Credit Officers, Branch  
Managers, President, Directors

## CASH FLOW STATEMENT – UNDERSTANDING, INTERPRETING AND ANALYZING

### Course Objectives

1. To emphasize the primary purpose of the Cash Flow Statement.
2. To analyze in detail the relationship between cash and changes in assets, liabilities and equity accounts; to allow the participants to understand the full integration of the income statement, balance sheet and cash flow statement.
3. To help the participants understand and interpret the Cash Flow

### Course Outline

- I. **PRIMARY PURPOSE OF THE CASH FLOW STATEMENT**
  - A. Answer the basic questions:
    - i. Where did the cash come from during the period?
    - ii. What was the cash used for during the period?
    - iii. What was the change in the cash balance during the period?
  - B. Illustrate the Types of Cash Inflows and Outflows under:
    - i. Operating Activities
    - ii. Investing Activities
    - iii. Financing Activities
- II. **DISCUSS THE STEPS IN PREPARING THE CASH FLOW STATEMENT**
  - A. Discuss the different methods in preparing the Cash Flow Statement
  - B. Enumerate the data needed to prepare the Cash Flow Statement:
    - i. Comparative Balance Sheet (current year and previous year)
    - ii. Income Statement for the period
    - iii. Other transactions that affect how the cash was provided or used during the period
  - C. Discuss the steps in preparing a Cash Flow Statement
- III. **HOW TO USE THE CASH FLOW STATEMENT IN EVALUATING A COMPANY**
  - A. Discuss the various ratios as a tool to analyze a company.