



## How to Read A Cash Flow Statement, 2/e

*Dr. N Ramachandran, Dr Ram Kumar Kakani*

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## **How to Read A Cash Flow Statement, 2/e** Dr. N Ramachandran, Dr Ram Kumar Kakani

"Cash accounting keeps track of all the cash coming in and going out of a business. The basic task of a Cash Flow Statement is to show all the cash transactions within a business entity in a given period, thereby enabling a company to gauge its cash position and manage its daily functions more efficiently. Covering funds and working capital, capital invested and factors affecting fund requirements, and fund flow and cash flow statement, this new edition also emphasizes on: • Liquidity quotient of a business entity • Sources and uses of fund • Control on working capital that differentiates business entities from each other • Operating, investing and financial activities Every business need to prepare itself for future investments, keeping in mind the present revenue generation. Internal as well as external cash flows need to be tracked down in order to differentiate the requirements of a business on priority basis. This new edition elaborates on certain important sections of the Cash Flow Statement that were not addressed in such detail earlier. Using simple language and a conversational tone of presentation blended with ample examples and illustrations, this edition come packed with exercises along with answer keys."

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