

Pre-Content/content Post-Content	Learning Outcome/Objectives	
	General	Specific
<u>Pre-Content</u> What are the reasons of change in the balance of cash position between the two balance sheets dates? What are the sources and uses of the change in cash flow position of business? <u>Content</u> This unit contains the meaning and objectives of cash flow statements, its preparation, adjustments related to depreciation , dividend and tax, sales and purchase of noncurrent assets(as per revised standards by ICAI) <u>Post-content</u> The revised AS-3 has made it mandatory for all listed companies to prepare and present a cash flow statement along with other financial statements on annual basis.	Students will be able to ✓ State the purpose and preparation of cash flow statement; ✓ Distinguish between operating activities, investing activities and financing activities; ✓ Prepare the statement of cash flows using direct method; ✓ Prepare the cash flow statement using indirect method.	Students will be able to ✓ Understand the meaning of cash and cash equivalents. ✓ Know company's ability to earn cash flows in future periods. ✓ Anticipate company's need for financing from external sources. ✓ Know the meaning of operating, investing and financing activities. ✓ Know how cash flows can be classified into different categories within a cash flow statement. ✓ Analyse, causes of difference between net cash flows from operating activities and net profits. ✓ Preparation of Cash Flow Statement as per AS-3 (Revised).

Home Work /Assignments

Analysis of Financial Statements-- back exercise of NCERT will be discussed in the class and given as home task.

Assignment sheet will be given to assess the understanding.

Questions taken in the class were also discussed and asked to solve.

Teacher's Activity	Student's Activity	Teacher's Observation And Remedial
The Teacher will ask students to recapitulate the various types current and non-current assets and liabilities. The Teacher will discuss various types of activities with students and they will be asked to identify and classify them as per the three main heads- operating, investing and financing. The teacher will discuss the meaning nature, need and objectives of preparing cash flow statement. The teacher will present the format for preparing cash flow statement as per AS. The Teacher will discuss as to how to ascertain cash flow from operating, investing and financing activities. The teacher will explain the concept of cash-equivalent and how to find opening and closing balance of cash. The teacher will elaborate different accounting concepts and adjustments regarding depreciation, sale and purchase of fixed assets, provision for tax and proposed dividend.	Students will name the various types of current and non current assets and liabilities. They will identify the various types of activities under the three main heads- operating, investing and financing. Students will understand the relevance of preparing various accounts i.e. Fixed assets A/c, depreciation A/c, Provision for tax A/c and Proposed Dividend A/c. <u>to find out the missing figures.</u> Students will prepare the cash flow statements as per AS-3 with adjustments. The students will attempt the questions from the book. The students will practice the calculation of amounts of various types of activities from simple to the complex, by progressing from easy to difficult questions. Students will be able to built up their confidence and ability to tackle problems asked in CBSE examinations. Students will also do the cash flow analysis of the data from the financial statements of the companies published quarterly in the newspaper for CBSE Project.	Teacher will write her observations after completion of the topic.

Teaching Aids : Active inspire, NCERT Book, PPT

Methodology/Innovative Methods: Discussion, Recall, Explanation, Question-Answer method, problem solving

Interdisciplinary Links: Business Studies, Entrepreneurship, Economics and Mathematics

Coordinator

Vice-Principal

Principal