Accountancy Class 12				
[ C B s E ]				
	J			
VOI - 3 Analysis	of financial Statements			
Cash Flo	ow Statement			
Accounting Standard-3 [ICAI]				
1				
J Direct Method		lirect Method		
( Not in Syllabus)		$\checkmark$		
Activities				
<b>U</b>	J	Ţ		
O perating	Investing	financing.		
why to prepare CFS	?			
Method of Accounting	g → Accrud. → Cash Basis	У ] - Gap.		
M. C - * Carre	nt A/e -> 10,000	25,000.		
-> * P2L	. Ale -> Proji	+ 10, mo.		

	Activities	
ħ	J.	Ţ
Operating	Investing	financing.
2	-Purchase / sele of	
	· · · · · · · · · · · · · · · · · · ·	ent
-) Indirect Approac	h.	Shares ( Pref sue Debentures web) Loans. nphon ay bade) Cost -> Int,
•	95	sue Debentures
P21 -> P	Account) riding	webs tours.
	Account) reduce	of house)
Adj for Non Cos	h 2 Non op	Cost -> Int,
Adj for W.C	Changes.	dividend.
	Investing Activity	
Proceeds from	Sde of F.A.	pyy (In llow)
V	She of noustments	YYY (Anglow)
Purchase of F		(YY) (outlow)
furchens of		(YY) (outlow)
Rent/Interest/	dividend from any	
building/ad	lividend prom any wance linvestment	ver (Inflow)
Cash generate	dor Cash used in	Y Y Y Y
S	for Coish used in investing activities	