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# Statement of Cash Flows @ Asian Paints: Preparation and Analysis

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## Synopsis

A fictional story sets the table for student engagement and explains the Statement of Cash Flows (SCF), its content and what each part of an SCF reveals. Detailed assignment questions drawing focus on certain aspects of solution and analysis lead students towards preparation, presentation and analysis of a cash flow statement using both direct and indirect methods prescribed by the Indian Accounting Standards 7 (Ind AS 7).

The objective of this case is to offer a rigorous exercise to prepare an SCF using real data (with a few assumptions) from the annual report(s) of Asian Paints. The questions raised in this case carefully guide students to a detailed analysis of cash flows and other financials of companies.

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## RELATED PRODUCTS

1) *Teaching Note:* Product Number- CHIRP-60248-TN

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