

**UNIVERSITY OF THE PHILIPPINES MANILA
COLLEGE OF PHARMACY**

**PHAR 125: Pharmaceutical Accounting
1st Semester AY 2020-2021**

**Sources & Uses of Cash and Improving Cash Flow
Study Guide**

Learning Objectives

At the end of the session, students should be able to:

1. Identify the classification of cash flows
2. Prepare a statement of cash flows

Study

- Access the PPT slides with audio recordings.
- Answer the individual worksheet.

Guide Questions

*Use these questions to guide you when accessing the learning materials. You are not required to submit answers to the guide questions.

1. How can you adjust the net income to arrive at net cash provided by operating activities?
2. What are the other components of the statement of cash flow and how will you input the necessary transactions?
3. What are the possible ways to improve cash flow in a business?

Learning Resources

- Warren, et al. (2005). *Financial & Managerial Accounting*. Thomson South-Western: Ohio.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2019). *Accounting Principles with International Financing Reporting Standards GE*. John Wiley & Sons, Inc.: Singapore.