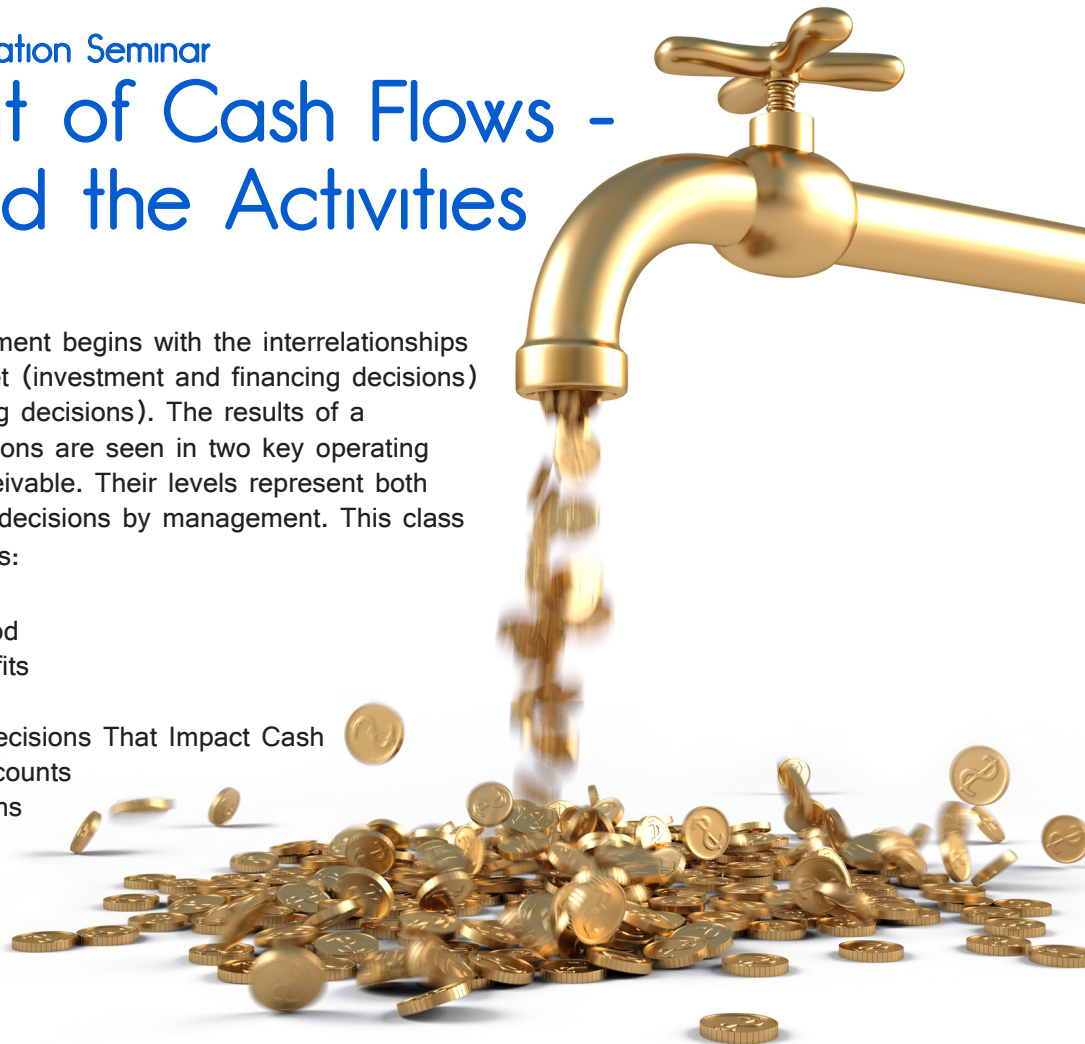


The Statement of Cash Flows - Seeing Beyond the Activities

About This Seminar

Interpretation of the cash flow statement begins with the interrelationships that exist between the balance sheet (investment and financing decisions) and the income statement (operating decisions). The results of a company's current investment decisions are seen in two key operating assets—inventory and accounts receivable. Their levels represent both investment decisions and operating decisions by management. This class will also consider the following topics:

- Direct Method vs. Indirect Method
- Cash Profits vs. Accounting Profits
- Inflows and Outflows of Cash
- Understanding Key Operating Decisions That Impact Cash
- What are the Key Operating Accounts
- Operating and Investing Decisions
- Another Tool for Analysis



CEU points and CCE recertification points are available for this class.

Registration Information

Date July 10, 2012	Location NACM Gateway Region 10820 Sunset Office Drive Suite 302 Sunset Hills, MO 63127	Cost \$149, per member \$298, per non-member (One coupon is valid)
Time 8:30 a.m. – 12:30 p.m. (Continental breakfast included, breakfast is at 8 a.m.)		
Name _____	Member # _____	
Company _____	Address _____	
City _____	State _____	Zip _____
Phone _____	Fax _____	Email _____

All payments must be received one week prior to seminar date.

- Check**—Payable to NACM Gateway Region and mail to: 3005 Tollview Drive, Rolling Meadows, IL 60008
- Credit card**—Call Kathy Berendsen at 800-935-6226, ext. 6410 to make your payment.

Cancellation Policy: Cancellations must be received in writing, via fax, email or mail no later than two weeks prior to the event date to qualify for a full refund. Cancellations received later than two weeks prior to the event date do NOT qualify for a refund of registration fees. Sorry, phone cancellations cannot be honored. A 20% surcharge applies to registrations received after a week before class start date. If you have any questions, please e-mail info@nacmconnect.org.



Fax this form to 847-253-6241. Please use this registration form as your invoice.