

Statement Of Cash Flows

Report Module Guide: Statement of Cash Flows (Direct/Indirect Method)

Module Location

Finance > Reports > Statement of Cash Flows

Module Objective

The **Statement of Cash Flows** report module is used to generate the company's official Statement of Cash Flows. This module provides the important option to generate the report using either the **Direct Method** or the **Indirect Method**, in accordance with applicable accounting standards.

1. Report Parameters (Filter)

The main page of this module is a form containing various parameters to generate a specific report.

Here is an explanation for each key parameter:

- **Document Type:**

- Filter transactions by their type, whether **Internal** or **External**.

- **Master Type:**

- This is the most important parameter in this report. You can choose the presentation method for the Statement of Cash Flows:
- **Direct:** This method details the sources of gross cash receipts (e.g., from customers) and the uses of cash (e.g., payments to suppliers).
- **In Direct (Indirect):** This method starts with Net Income, which is then adjusted for non-cash items (like depreciation) and changes in working capital.

- **Period:**

- Specify the **From** and **To** date range to define the report's period (e.g., October 1, 2025, to October 7, 2025).

2. Steps to Generate the Report

Step 1: Set Report Parameters

Define the parameters you need, especially selecting the **Master Type** (Direct/Indirect) and specifying the report **Period**.

Step 2: Generate the Report

After all parameters are set, click one of the three buttons at the bottom:

- **[Display Report]:** To preview the Statement of Cash Flows directly on your screen.
- **[Export to MS Excel]:** To download the report data in an Excel file format.

- **[Export to PDF]:** To download the report in a PDF format that is ready to be distributed.

Tips & Important Notes

- The choice between the Direct and Indirect Method is an **accounting policy decision**. Ensure you select the method that aligns with the standards your company uses.
- Just like other cash flow reports, its accuracy is highly dependent on the configuration in the **Cash Flow Setup** module.
- The ability to export to **PDF** makes this report very useful for formal reporting to management, investors, or other external parties.

Revision #1

Created 8 October 2025 08:35:12 by Muhammad Ali Akbar

Updated 8 October 2025 08:36:32 by Muhammad Ali Akbar