

"A man is  
great by  
deeds, not by  
birth"

-Chanakya

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INDIAN INSTITUTE OF MANAGEMENT KOZHIKODE



Case Study

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**Cash Flows Statement: Two Examples**

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## ABSTRACT

The aim of this case is to understand cash flows statement and analysis of cash flows statement. This case focuses on identification and application of different ratios related to cash flows statement to understand the financial health of the two sample companies. This case is suitable either at the end of the basic course or at the beginning of advance course of financial reporting.

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