Abstract

Financial statements are the basis for the company to be able to determine or assess the financial position of the company in which the end result used by the parties concerned as a tool to make the right decision. One of the elements of financial statements is the statement of cash flows, which is a report that provides information on incoming and outgoing cash flow, and cash equivalents of an entity for a given period and reported by operating activities, investing activities and financing activities. The purpose of this study to determine how the presentation of the statement of cash flow on PT. JNC Cookies. This research uses descriptive method describes the meaning and conduct research based on the findings and fact at this time. Data collection techniques used is to conduct field studies that include practical work, observation, interviews and literature study. Based on these result it can be concluded PT. JNC Cookies has made a statement of cash flows in accordance with PSAK No.2 (statement of Financial Standards) regulations.

Keywords: Financial Statements, Cash Flow Statements