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CHAPTER 5

BALANCE SHEET AND STATEMENT OF CASH FLOWS

IFRS questions are available at the end of this chapter.

TRUE-FALSE—Conceptual

Answer	No.	Description
F	1.	Liquidity and solvency.
T	2.	Limitations of the balance sheet.
T	3.	Definition of financial flexibility.
T	4.	Long-term liability disclosures.
T	5.	Reporting restricted cash.
F	6.	Land held for speculation.
T	7.	Balance sheet format.
F	8.	Purpose of statement of cash flows.
F	9.	Statement of cash flows reporting.
T	10.	Financial flexibility.
T	11.	Collection of a loan.
T	12.	Determining cash provided by operating activities.
F	13.	Reporting significant financing and investing activities.
T	14.	Current cash debt coverage.

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Arthur James Wells



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Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield ,2001

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Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems **Books in Print** , 1994 **Fundamentals of Intermediate**

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