

CHAPTER 23

Statement of Cash Flows

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Format, objectives, purpose, and source of statement.	1, 2, 7, 8, 12				1, 2, 5, 6
2. Classifying investing, financing, and operating activities.	3, 4, 5, 6, 16, 17, 19,	1, 2, 3, 8, 12	1, 2, 10		1, 3, 4, 5
3. Direct vs. indirect methods of preparing operating activities.	9, 20	4, 5, 9, 10, 11	3, 4		5
4. Statement of cash flows—direct method.	11, 13, 14	6, 7	3, 5, 7, 9, 12, 13	3, 4, 5	
5. Statement of cash flows—indirect method.	10, 13, 15, 16	10, 11	4, 6, 8, 11, 14, 15, 16, 17, 18	1, 2, 4, 5, 6, 7, 8	2
6. Preparing schedule of non-cash investing and financing activities.	18	12		6, 7, 8	5
7. Worksheet adjustments.	21	13	19, 20, 21		

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