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CHAPTER 5

QUESTIONS

1. Cash flow from operations can offer a clearer picture of a company's performance than does net income when:
 - A company reports large noncash expenses, such as write-offs, depreciation, and provisions for future obligations. Earnings may give an overly pessimistic view of the firm.
 - A company is growing rapidly. Reported earnings may be positive, but operations are actually consuming rather than generating cash.
 - A company badly needs to report favorable earnings, as is the case before a major loan application or before a stock offering. In these cases, cash flow from operations provides an excellent reality check for reported earnings.
2. To qualify as a cash equivalent when preparing a statement of cash flows, an item must be
 - (a) readily convertible to cash, and
 - (b) so near its maturity that there is insignificant risk of changes in value due to changes in interest rates.
3. Operating activities include those transactions and events that enter into the determination of net income. Cash receipts from selling goods or from providing services are the major cash inflow for most businesses. Major cash outflows include payments to purchase inventory and to pay wages, taxes, interest, utilities, rent, and similar expenses.

Investing activities are the purchase and sale of land, buildings, and equipment and the purchase and sale of financial instruments not intended for trading purposes.

As a general rule, only investments with original maturities of three months or less qualify. The original maturity is determined from the date of acquisition of the investment by the entity, not the date of original issuance of the security.

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Intermediate Accounting Skousen, K. Fred Skousen, Stice, James D Stice, Earl K Stice, 1997-12-04 Intermediate Accounting presents accounting from the perspective of essential activities of business operating investing and financing Students will see accounting as it is in the real world an essential component of the management function and decision making process **Forthcoming Books** Rose Arny, 1999 *Subject Guide to Children's Books in Print 1997* Bowker Editorial Staff, R R Bowker Publishing, 1996-09 **American Book Publishing Record Cumulative 1998** R R Bowker Publishing, 1999-03 *Intermediate Accounting* K. Fred Skousen, Earl K. Stice, James D. Stice, 2000 This text presents accounting from the perspective of the essential activities of business operating investing and financing Users will see accounting as it is in the real world an essential component of the management function and decision making process

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