

Recounting Chapter 12 Study Guide part 2

1. In general, which of the following is considered the most important category in the statement of cash flows?

[Cash flow from operating activities](#)

2. Which of the following is most associated with financing activities?

[Issuing debt](#)

3. Identify the type of activity that includes lending money and collecting on the loans.

[Investing activities](#)

4. Employees would be particularly interested in the statement of cash flows because it shows where the flow of cash and whether the company has enough cash to meet its payroll.

[True](#)

5. Which size column is categorically required in all cash flow statements?

[Cash flow from operating activities](#)

6. When preparing a statement of cash flows, which item is NOT generally used?

[Adjusted trial balance](#)

Accounting Study Guide Part Two

Michael Seilmaier



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