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## CHAPTER 5

### Balance Sheet and Statement of Cash Flows

#### ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

| Topics  | Questions                               | Brief Exercises                   | Exercises              | Problems            | Concepts for Analysis |
|---|---|-----------------------------------|------------------------|---------------------|-----------------------|
| 1. Disclosure principles, uses of the balance sheet, financial flexibility.     | 1, 2, 3, 4, 5, 6, 7, 10, 18, 21, 30, 31 |                                   |                        |                     | 3, 4                  |
| 2. Classification of items in the balance sheet and other financial statements. | 11, 12, 13, 14, 15, 16, 18, 19          | 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 | 1, 2, 3, 8, 9, 10      |                     | 1, 2                  |
| 3. Preparation of balance sheet; issues of format, terminology, and valuation.  | 4, 7, 8, 9, 16, 17, 20, 29, 32          |                                   | 4, 5, 6, 7, 11, 12, 17 | 1, 2, 3, 4, 5, 6, 7 | 2, 3, 4               |
| 4. Statement of cash flows.   | 21, 22, 23, 24, 25, 26, 27, 28          | 12, 13, 14, 15, 16                | 13, 14, 15, 16, 17, 18 | 6, 7                | 5                     |

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**Marcel A. Müller**



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