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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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**F Rizvi**



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**Intermediate Accounting J.**  
David Spiceland,James F. Sepe,2001

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web moving to night irrigation will lower water costs there is typically less wind at night so loss of water from spray jets and pivots will be reduced by moving the irrigation cycle to the night you will also prevent and mitigate many of the side effects created by evaporation

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web given these challenges urban water districts must balance maintaining conservation practices with customer demand current assumptions are that nighttime irrigation is more efficient due to less evaporative demand more humidity lower temperature no solar radiation less wind etc however watering in the afternoon could be more efficient

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