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CHAPTER 5

BALANCE SHEET AND STATEMENT OF CASH FLOWS

IFRS questions are available at the end of this chapter.

TRUE-FALSE—Conceptual

| Answer | No. | Description |
|--------|-----|---|
| F | 1. | Liquidity and solvency. |
| T | 2. | Limitations of the balance sheet. |
| T | 3. | Definition of financial flexibility. |
| T | 4. | Long-term liability disclosures. |
| T | 5. | Reporting restricted cash. |
| F | 6. | Land held for speculation. |
| T | 7. | Balance sheet format. |
| F | 8. | Purpose of statement of cash flows. |
| F | 9. | Statement of cash flows reporting. |
| T | 10. | Financial flexibility. |
| T | 11. | Collection of a loan. |
| T | 12. | Determining cash provided by operating activities. |
| F | 13. | Reporting significant financing and investing activities. |
| T | 14. | Current cash debt coverage. |

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M Woodhall



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