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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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Jiyuan Zhang



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