

## ***ACCOUNTING 203***

### ***Chapter 13 Practice Test***

#### **True and False Questions**

1. In the statement of cash flows, dividend payments to the company's stockholders are treated as a "source" rather than as a "use" of cash.
2. The same amount for "net cash provided by operating activities" will be obtained regardless of whether the direct method or the indirect method is used to construct the statement of cash flows.
3. Transactions that involve acquiring or disposing of noncurrent assets are generally classified as operating activities on the statement of cash flows.
4. Under the indirect method of determining the net cash provided by operating activities on the statement of cash flows, depreciation is added to the net income for the period.
5. On the statement of cash flows, the indirect method adjusts ending retained earnings to reconcile it to net cash flows from operating activities.

#### **Multiple Choice Questions**

6. Which of the following would be considered an investing activity and a "use" of cash for the purpose of constructing a statement of cash flows?
  - A) Dividends paid to the company's own stockholders.
  - B) Payment of interest on the company's debt.
  - C) Purchase of equipment.
  - D) Repayment of the principal on a long-term note.
7. Which of the following would be considered a financing activity that is a "source" of cash for purposes of constructing a statement of cash flows?
  - A) Borrowing on a long-term note.
  - B) Income from rental property.
  - C) Sale of bonds issued by another company.
  - D) Collection of a loan made to another company.

# Practice Test For Accounting Clerk

**Kathleen Armour**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

## **Practice Test For Accounting Clerk:**

## Enjoying the Melody of Expression: An Psychological Symphony within **Practice Test For Accounting Clerk**

In some sort of used by monitors and the ceaseless chatter of quick connection, the melodic splendor and psychological symphony produced by the written term usually diminish into the backdrop, eclipsed by the constant sound and distractions that permeate our lives. But, situated within the pages of **Practice Test For Accounting Clerk** a marvelous literary prize brimming with fresh emotions, lies an immersive symphony waiting to be embraced. Crafted by an outstanding musician of language, this fascinating masterpiece conducts viewers on a mental trip, skillfully unraveling the concealed tunes and profound affect resonating within each carefully constructed phrase. Within the depths of this poignant review, we will explore the book is key harmonies, analyze its enthralling writing style, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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