

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

Pergande Publishing Co., Milwaukee

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Practice Test For Accounting Clerk:

This book delves into Practice Test For Accounting Clerk. Practice Test For Accounting Clerk is a crucial topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Practice Test For Accounting Clerk, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Practice Test For Accounting Clerk
 - Chapter 2: Essential Elements of Practice Test For Accounting Clerk
 - Chapter 3: Practice Test For Accounting Clerk in Everyday Life
 - Chapter 4: Practice Test For Accounting Clerk in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, this book will provide an overview of Practice Test For Accounting Clerk. This chapter will explore what Practice Test For Accounting Clerk is, why Practice Test For Accounting Clerk is vital, and how to effectively learn about Practice Test For Accounting Clerk.
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 6. In chapter 5, this book will draw a conclusion about Practice Test For Accounting Clerk. This chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Practice Test For Accounting Clerk.

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