# **CHAPTER 5**

# Statement of Financial Position and Statement of Cash Flows

#### 1.1.1.1 ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

1.1.2	Topics		Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
	1.	Disclosure principles, uses of the statement of financial position, financial flexibility.	1, 2, 3, 4, 5, 6, 7, 10, 18, 21, 29, 30				4, 5
	2.	Classification of items in the statement of financial position 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
	Э.	Preparation of statement of financial position; issues of format, terminology, and valuation.	4,7,8,9, 16,17,20		4,5,6,7, 11,12,17	1, 2, 3, 4, 5, 6, 7	3, 4, 5
	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	6
	5	Convergence.	31, 32, 33				

#### 1.1.2.1

# **Statement Of Cash Flows Solution Manual**

J. David Spiceland

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what is currently the most central and controversial area in financial reporting In an innovative and distinctive way the author integrates concepts techniques controversies and current practice Techniques are introduced within a framework which shows why they work and what the figures mean Controversial issues are grounded within modern accounting theory and practice All core areas and relevant standards are covered including acquisition and merger accounting fair values at acquisition goodwill consolidated cash flow statements reporting consolidated financial performance foreign currency

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