

Accounting (Chapter 12 Study Guide part 2)

1. In general, which of the following is considered the most important category in the statement of cash flows?

[Cash flows from operating activities](#)

2. Which of the following is most associated with financing activities?

[Issuing debt](#)

3. Identify the type of activity that includes lending money and collecting on the loans.

[Investing activities](#)

4. Depreciation would be particularly indicated in the statement of cash flows because it always affects the flow of cash and reflects the company's investment in assets for growth.

[True](#)

5. What size return is a company required to earn to?

[to pay all short-term liabilities in cash](#)

6. When preparing a statement of cash flows, which item is NOT generally used?

[Adjusted trial balance](#)

Accounting Chapter 12 Study Guide

**Charles T. Horngren, Walter T.
Harrison, Jr.**



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