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## CHAPTER 5

### BALANCE SHEET AND STATEMENT OF CASH FLOWS

IFRS questions are available at the end of this chapter.

#### TRUE-FALSE—Conceptual

Answer	No.	Description
F	1.	Liquidity and solvency.
T	2.	Limitations of the balance sheet.
T	3.	Definition of financial flexibility.
T	4.	Long-term liability disclosures.
T	5.	Reporting restricted cash.
F	6.	Land held for speculation.
T	7.	Balance sheet format.
F	8.	Purpose of statement of cash flows.
F	9.	Statement of cash flows reporting.
T	10.	Financial flexibility.
T	11.	Collection of a loan.
T	12.	Determining cash provided by operating activities.
F	13.	Reporting significant financing and investing activities.

# Intermediate Accounting 15th Edition Answers

**Donald E. Kieso, Jerry J.  
Weygant, Terry D. Warfield**

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