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23-5 Questions Chapter 23 (Continued) 8. It is necessary to convert accrual-based net income to a cash basis because net income includes items that do not provide or use cash.

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CHAPTER 23 Statement of Cash Flows LEARNING OBJECTIVES After studying this chapter, you should be able to: Describe the purpose of the statement of cash flows. Identify the major classifications ... - Selection from Intermediate Accounting, 15th Edition [Book]

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### **CHAPTER 23**

E4-12 Earnings per share. Moderate 15-20 E4-13 Change in accounting principle. Moderate 15-20 E4-14 Comprehensive income. Simple 15-20 E4-15 Comprehensive income. Moderate 15-20 E4-16 Various reporting formats. Moderate 30-35 P4-1 Multi-step income, retained earnings. Moderate 30-35 P4-2 Single-step income, retained earnings ...

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

Simple 15-20 E14-12 Imputation of interest. Simple 15-20 E14-13 Imputation of interest with right. Moderate 15-20 E14-14 Entry for retirement of bond; bond issue costs. Simple 20-25 E14-15 Entries for retirement and issuance of bonds. Simple 12-16 E14-16 Entries for retirement and issuance of bonds. Simple 10-15 E14-17 Settlement of ...

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