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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. An example would be an increase in accounts receivable.

CHAPTER 23

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PREVIEW OF CHAPTER 23. Intermediate Accounting 15th Edition Kieso Weygandt Warfield 23-2 23. Statement of Cash Flows. LEARNING LEARNINGOBJECTIVES OBJECTIVES After studying this chapter, you should be able to: 1. Describe the purpose of the statement of cash flows. 6. Identify sources of information for a statement of cash flows. 2.

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Accounting. A cash flow statement is one of the important and mandatory reports included in a company's financial statements. In a cash flow statement, only those transactions that are related to cash and cash equivalents are recorded. A cash flow statement is divided into three sections namely, the operating activities section, investing activities section, and the financing activities section.

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