

Cash Flow Statement

(Crossword Puzzle #1)

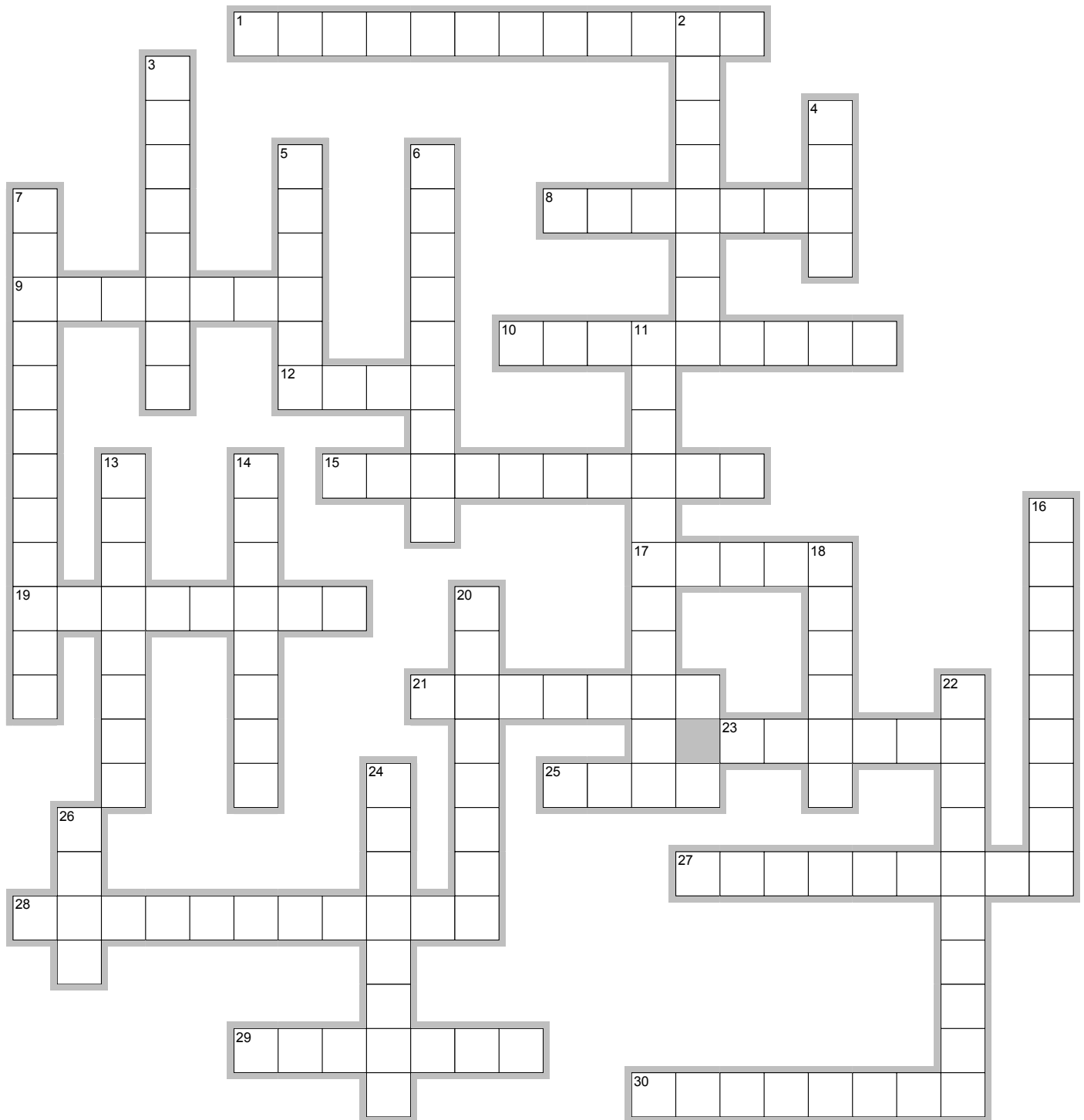


Harold Averkamp
CPA, MBA

Accounting
Coach®

Our materials are copyright © AccountingCoach, LLC and are for personal use by the original purchaser only. We do not allow our materials to be reproduced or distributed elsewhere.

Crossword Puzzle (Cash Flow Statement #1)



ACROSS (Cash Flow Statement #1)

1. Depreciation, depletion, and _____ are treated similarly on the statement of cash flows.
8. Cash _____ (plural) from financing activities occur when a corporation issues equity securities, bonds, and long-term notes.
9. An increase in Accounts _____ would be an increase in the cash provided by operating activities under the indirect method.
10. The purchase of equipment to be used in the business will be reported as a decrease in the cash provided by _____ activities.
12. The _____ of treasury stock will be reported as an increase in the cash provided by financing activities.
15. The _____ (similar to repurchase or retirement) of bonds payable will decrease the cash provided by financing activities.
17. Depreciation expense is _____ to net income when determining the cash provided by operating activities (under the indirect method).
19. The purchase of _____ stock will be reported as a decrease in the cash provided by financing activities.
21. The changes in the _____ capital accounts are reported as adjustments to net income when determining the cash provided by operating activities under the indirect method.
23. Under the indirect method of preparing the statement of cash flows, the cash provided by operating activities begins with net _____.
25. The 2022 statement of cash flows of ABC Corp. explains the change in the cash and _____ equivalents from December 31, 2021 through December 31, 2022.
27. The payment of dividends will be reported as a decrease in cash provided by _____ activities.
28. Increases in _____ and stockholders' equity will result in additions to the cash provided by financing activities.

Across (Cash Flow Statement #1)

29. Depreciation is a _____ expense.
30. An increase in Inventory will cause the cash provided by operating activities under the indirect method to _____ (decrease, increase).

Down (Cash Flow Statement #1)

2. Cash _____ (opposite of inflows) from investing activities occur when a corporation purchases equipment to be used in the business and when it makes a long-term investment in another corporation.
3. An increase in Wages Payable will cause the cash provided by operating activities under the indirect method to _____ (decrease, increase).
4. The _____ (gain, loss) on the sale of an asset used in a company's business will be an addition to the cash provided by operating activities under the indirect method.
5. Increases in this balance sheet classification will result in a decrease in the cash provided from various activities.
6. When _____ are declared and paid within the year, they will be reported as a decrease in the cash provided by financing activities.
7. The conversion of bonds into common stock is an example of _____ information that is reported outside of the three major sections of the statement of cash flows.
11. The statement of cash flows often explains the change in cash and cash _____ .
13. Companies using the indirect method must also disclose the amount paid for _____ and income taxes.
14. The _____ of bonds payable will increase the cash provided by financing activities.
16. The net cash provided by _____ activities is sometimes compared to net income to make judgements about the quality of earnings.
18. The less popular of the two methods allowed for preparing the statement of cash flows is the _____ method.
20. The entire _____ from the sale of an asset used in the business will be reported as an increase in the cash provided by investing activities.
22. A decrease in Accounts _____ will cause an increase in the cash provided by operating activities under the indirect method.

Down (Cash Flow Statement #1)

- 24. This method is the most commonly used method for preparing the Statement of Cash Flows.
- 26. The _____ on the sale of an asset used in a company's business will be a deduction to the cash provided by operating activities under the indirect method.

Solutions (Cash Flow Statement #1)

