CHAPTER 1

BEL4 (LO3) For each of the following items, indicate (a) the type of business activity—operating (O), investing (I), or financing (F)—and (b) whether it increased (+), decreased (-), or had no effect (NE) on cash. The first one has been done for you as an example.

	(a) Type of Activity	(b) Cash Effect
1. Sold goods on account	0	NE
2. Borrowed money from a bank		
3. Purchased inventory for cash.		
4. Provided a service for cash		
5. Purchased supplies on account.		
6. Paid salaries in cash		
7. Paid dividends		
8. Purchased a delivery truck for cash.		

BRIEF EXERCISE 1.4

	a	Ъ.
1.	0	NE
2	F	+
3	0	
4	0	-
5	0	NE
6	0	100
7.	F	1.00
3	I	-

LO 3 BT C Difficulty M TIME 5 min. AACSB None CPA cpa-001 CM Reporting

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