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cost/benefit-justified as this method would probably lead to  
additional preparation cost because the financial records are  
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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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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.

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32 Ans c a b Item 33 34 35 ...