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WEYGANDT FINANCIAL ACCOUNTING, IFRS EDITION, 2e CHAPTER 13 STATEMENT OF CASH FLOWS Number LO BT Difficulty Time (min.) BE1 2 AP Simple 3-5 Questions Chapter 13 (Continued) 9. When total cash inflows exceed total cash outflows, the excess is identified as a "net increase in cash"

13-5 Questions Chapter 13 (Continued) 6. Each of the three basic financial statements for a corporation differs from those for a proprietorship. The income statement for a corporation will have income tax expense.

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Chapter 13 Relevant Costs for Decision Making Solutions to Questions 13-1 A relevant cost is a cost that differs in total between the alternatives in a decision. 13-4 No. Not all fixed costs are sunk only those for which the cost has already been irrevocably incurred. A variable cost can be a sunk cost, if it has already been incurred.

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2- Chapter 13: Characteristics of Corporations

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