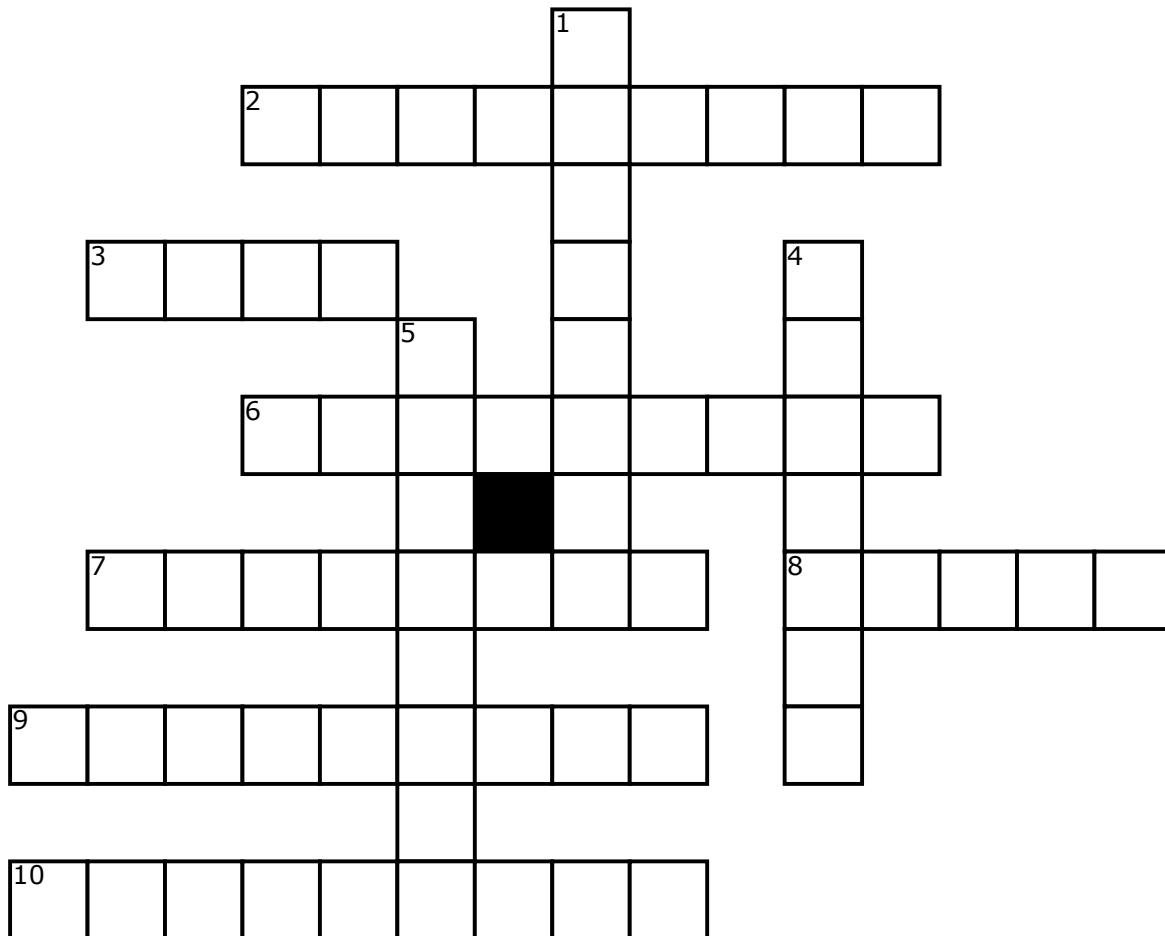


Name: _____

Date: _____

IAS 7 Statement of cash flows



Across

2. The _____ activities of an entity can be presented using either the direct method or the indirect method.

3. 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.

6. Cash proceeds from the issue of shares or other equity instruments will be included as part of the _____ activities in the statement of cash flows.

7. An increase in Wages Payable will cause the cash provided by operating activities under the indirect method to _____ (decrease, increase).

8. Depreciation expense is _____ to net income when determining the cash provided by operating activities (under the indirect method).

9. The declaration and payment of _____ to shareholders are reported as a financing activity.

10. Cash payments to acquire non-current assets will be included as part of the _____ activities section in the statement of cash flows.

Down

1. The statement of cash flows provides information about the cash receipts and cash _____ occurring during a period of time.

4. Depreciation is a _____ expense.

5. Under the indirect method of preparing the statement of cash flows, the cash provided by operating activities begins with Profit/loss before _____ and taxation.