



CHAPTER THIRTEEN

The Cash Flow Statement and Decisions

Review

Previous chapters examined the information provided by the income statement, balance sheet, and statement of changes in owners' equity. In addition, a brief introduction to the cash flow statement was provided in Chapters 2 and 3.

Where This Chapter Fits

This chapter examines the cash flow statement in depth and focuses on how the information provided by this important statement is used for financial decisions.

Looking Ahead

Chapters 14 and 15 complete an in-depth look at the financial statements and how the information provided is useful for decision making.

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