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Statement of Cash 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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Accounting. A cash flow statement is  
one of the important and mandatory  
reports included in a company's  
financial statements. In a cash flow  
statement, only those transactions that  
are related to cash and cash  
equivalents are recorded. A cash flow  
statement is divided into three sections

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