

BUSI 293

CHAPTER FIVE NOTES -TEXTBOOK PAGE REFERENCES

| CHAPTER NOTE PAGE | TEXTBOOK REFERENCE # | TOPIC |
|-------------------|----------------------|--|
| 2 | A | Page 236 discusses the direct and indirect approach to calculating cash flow from operations. |
| 3 | B | Pages 238-249 provide a good discussion of how the Statement of Cash Flow is prepared. |
| 5 | C | Exhibit 5.6 on page 246 provides an excellent example of the reconciliation of net earnings to cash flow from operations |
| 6 | D | Pages 250- 251 provide an excellent discussion of the reasons which may lead to differences between cash flow from operations and net earnings |

The topics are taken from the 5th Canadian Edition of Financial Accounting by Libby, Libby, Short, Kanaan,Gowing McGraw-Hill Ryerson 2014