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17-6 Questions Chapter 17 (Continued) 9. When total cash inflows exceed total cash outflows, the excess is identified as a “net increase in cash” near the bottom of the statement of cash flows. 10. The indirect method involves converting accrual net income to net cash provided by operating activities.

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Solution 17-123 Cost Share of net income (.30 × \$360,000) Share of dividends (.30 × \$160,000) Balance in equity investments account \$500,000 108,000 (48,000) \$560,000 Ex 17-124–Fair value and equity methods (Essay) Compare the fair value and equity methods of accounting for investments in stocks subsequent to acquisition Solution 17-124 Under the fair value method, investments are ...

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