

CFA® SAMPLE QUESTION - LEVEL I

Financial Reporting and Analysis

Q: Which of the following items is least likely to be classified as a Cash Flow from Financing if under the U.S. GAAP?

CORRECT ANSWER:

(b) Payment of interest on debt

The payment of interest on debt is an "Operating Cash Flow" from U.S. GAAP
==> i.e. the interest expenses payment



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