



CFA® SAMPLE QUESTION - LEVEL I Financial Reporting and Analysis

Q: For a non-financial entity, under U.S. GAAP, an increase in interest payable and dividend payable would be classified as:

CORRECT ANSWER:

Interest Payable

Operating cash flow

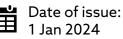
Dividend Payable Financing Cash flow



CFA Society Hong Kong Candidate Services



Mr. Zap Cheng, CFA
Candidate Services
Committee



Disclaimer: This material is produced by a voluntary study group leader. CFA Society Hong Kong makes no representations about the accuracy, reliability, completeness, or timeliness of this material. Use this material at your own risk.