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## CHAPTER 5

### QUESTIONS

1. Cash flow from operations can offer a clearer picture of a company's performance than does net income when:
  - A company reports large noncash expenses, such as write-offs, depreciation, and provisions for future obligations. Earnings may give an overly pessimistic view of the firm.
  - A company is growing rapidly. Reported earnings may be positive, but operations are actually consuming rather than generating cash.
  - A company badly needs to report favorable earnings, as is the case before a major loan application or before a stock offering. In these cases, cash flow from operations provides an excellent reality check for reported earnings.
2. To qualify as a cash equivalent when preparing a statement of cash flows, an item must be
  - (a) readily convertible to cash, and
  - (b) so near its maturity that there is insignificant risk of changes in value due to changes in interest rates.
3. Operating activities include those transactions and events that enter into the determination of net income. Cash receipts from selling goods or from providing services are the major cash inflow for most businesses. Major cash outflows include payments to purchase inventory and to pay wages, taxes, interest, utilities, rent, and similar expenses.

Investing activities are the purchase and sale of land, buildings, and equipment and the purchase and sale of financial instruments not intended for trading purposes.

As a general rule, only investments with original maturities of three months or less qualify. The original maturity is determined from the date of acquisition of the investment by the entity, not the date of original issuance of the security.

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**Stice**



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web principles of engineering poe is a foundation course of the high school engineering pathway this survey course exposes students to some of the major concepts that they will encounter in a postsecondary engineering course of study through problems that engage and challenge students explore a broad range of engineering topics

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web 2 identify design constraints the engineer must also develop a list of constraints that the design must meet in order to be useful constraints are requirements that limit how engineers design their products cost design time and available materials are among the most frequent constraints for example a cell phone with many

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web pltw introduction to engineering design course framework pltw framework overview pltw frameworks are representations of the knowledge skills and understandings that empower students to thrive in an evolving world the pltw frameworks define the scope of learning and instruction within the pltw curricula

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web an engineering design process involves a characteristic set of practices and steps identify and define the terminology used in engineering design and development identify the steps in an engineering design process and summarize the

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web introduction to engineering design is one of the foundation courses in the project lead the way high school pre engineering program the course applies and concurrently develops secondary level knowledge and skills in mathematics science and technology

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web explain that engineering disciplines continue to evolve and emerge as new interdisciplinary fields or sub disciplines to better meet the needs of society examples include aerospace engineering biomedical engineering environmental engineering computer engineering structural engineering and water resource engineering car a 2

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web activity 1 the deep dive guided notes complete the notes and answer the questions that follow as you watch the deep dive from the buildings in which we live and work to the cars we drive or the knives and forks with which we eat everything we use was designed to create some sort of marriage between and

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web introduction to engineering design ied is a high school engineering course in the pltw engineering program in ied students explore engineering tools and apply a common approach to the solution of engineering problems an

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web in this project lead the way pltw course students explore the engineering profession and the fundamental aspects of engineering problem solving students study the historical and current impacts of engineering on society including ethical implications