Consolidated Statements of Cash Flows
Three years ended December 25, 1999
(in millions - except per share amounts)

1999 1998 1997
Cash and cash equivalents, beginning of year $2,038 $4,102 $4,165

Cash flows provided by (used for) operations:
Net income 7,314 6,068 6,945
Adjustments to reconcile net income to net cash provided by (used for) operations
Depreciation 3,186 2,807 2,192
Amortization of goodwill and other acquisition-related intangibles 411 56 ---
Purchased in-process research and development 392 165 ---
Gains on sales of marketable strategic equity securities (883) (185) (106)
Net loss on retirements of property, plant, and equipment 193 282 130
Deferred taxes (219) 77 6
Change in assets and liabilities
Accounts receivable 153 (38) 285
Inventories 169 167 (404)
Accounts payable 79 (180) 438
Accrued compensation and benefits 127 17 140
Income taxes payable 726 (211) 179
Tax benefit from employee stock options 506 415 224
Other assets and liabilities (819) (378) (127)
Total adjustments 4,021 2,994 2,957
Net cash provided by operating activities 11,335 9,062 9,902

Cash flows provided by (used for) investing activities:
Additions to property, plant, and equipment (3,403) (3,557) (4,501)
Acquisitions, net of cash received (2,979) (906) ---
Purchases of available-for-sale investments (7,055) (10,925) (9,224)
Sales of available for sale investments 831 201 153
Maturities and other changes in available-for-sale investments 7,156 8,681 6,713
Net cash (used for) investing activities (5,450) (6,506) (6,859)
Balance Sheets Videos

Chapter: Balance Sheets  
Section: What Do I See?

Module: **What Do I See on Balance Sheets:**  
Express:  
What Do I See on Balance Sheets?  
Scenic:  
1. Reporting Dates and Periods  
2. Reporting Entity  
3. Basis of Presentation  
4. Primary Elements  
5. Major Categories  
6. Line Items  

Module: **What Do I See on Balance Sheets?**  
Express:  
What Do I See on Balance Sheets?  
Scenic:  
1. Reporting Dates and Periods  
2. Reporting Entity  
3. Basis of Presentation  
4. Primary Elements  
5. Major Categories  
6. Line Items  

Section: What's Behind the Numbers?

Module: **Framing Record Keeping and Reporting**  
Express:  
Framing Record Keeping and Reporting  
Module: **Recording Entries: BSE**  
Express:  
Recording Entries with Balance-Sheet Equation  
Module: **Recording Entries: JE**  
Express:  
Recording Journal Entries  
Module: **Accounting Judgment: Basics**  
Express:  
Accounting Judgment: Basics  
Scenic:  
1. Decision Making Hierarchy  
2. Recognition Decisions  
3. Measurement Decisions  
4. Classification and Disclosure Decisions  

Section: How Do I Use the Numbers?

Module: **Analyzing Financial Condition: Basics**  
Express:  
Analyzing Financial Condition: Basics  
Scenic:  
1. Financial Leverage  
2. Working Capital and Current Ratio  
3. Asset Risks and Expected Returns  
Module: **Connecting Preparers' and Users' Decisions**  
Express:  
Connecting Preparers' and Users' Decisions  
Scenic:  
1. Decision Framework  
2. Reporting Incentives and Challenges  
Module: **Factors Driving Dispersion of Measures**  
Express:  
Factors Driving Dispersion of Measures  
Scenic:  
1. Factors Driving the Dispersion of Ideal Measures  
2. Factors Driving the Dispersion of Actual Measures

Chapter Total  

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</table>
# Balance Sheets Exercises

Chapter: Balance Sheets  
Section: What Do I See?  
**Module: What Do I See on Balance Sheets?**  
- `bs.wis.010` Comparing and contrasting items on all financial statements  
- `bs.wis.020` Identifying primary and major categories on balance sheets  
- `bs.wis.030` Identifying common line items on balance sheets  
- `bs.wis.040` Applying hierarchical approach to analyzing balance sheets  
- `bs.wis.050` Applying definitions and measurement to assets, liabilities and owners’ equity (Your Balance Sheet)

Section: What's Behind the Numbers?  
**Module: Framing Record Keeping and Reporting**  
No exercises  
**Module: Recording Entries: BSE**  
- `bs.wbn.bse.001` Interactive Exercise: Recording BSE entries (Bischoff E1 - E5)  
- `bs.wbn.bse.010` Recording BSE entries and determining effects on balance sheets (ABC Company)  
- `bs.wbn.bse.020` Recording BSE entries and tracing to line items (CreativeABCs Company)  
- `bs.wbn.bse.030` Recording BSE entries and creating balance sheets (Chancellor's Sweet Treats)  
- `bs.wbn.bse.040` Recording BSE entries and creating balance sheets (JP's Smart Phone Accessories)  
- `bs.wbn.bse.050` Recording BSE entries and creating statements (Bryan's Health & Fitness)

**Module: Recording Entries: JE**  
- `bs.wbn.je.010` Recording JEs and creating balance sheets (ABC Company)  
- `bs.wbn.je.020` Recording JEs and creating balance sheets (CreativeABCs Company)  
- `bs.wbn.je.030` Recording JEs and creating balance sheets (Chancellor's Sweet Treats)  
- `bs.wbn.je.040` Recording JEs and creating balance sheets (JP's Smart Phone Accessories)  
- `bs.wbn.je.050` Recording BSE entries and creating statements (Bryan's Health & Fitness)

**Module: Accounting Judgment: Basics**  
- `bs.wbn.jud.010` Applying recognition decisions and fair value measurement (SimpleSales, Inc.)

Section: How Do I Use the Numbers?  
**Module: Analyzing Financial Condition: Basics**  
- `bs.hun.afc.010` Analyzing common size balance sheets  
- `bs.hun.afc.020` Analyzing risks and rewards  
- `bs.hun.afc.030` Assessing the consequences and implications of financial leverage (Mall exercise)  
- `bs.hun.afc.040` Analyzing balance sheets and financial condition (Analysis Mini-Case Series- Marriott & Starwood); no solution

**Module: Connecting Preparers’ and Users’ Decisions**  
No exercises  
**Module: Factors Driving Dispersion of Measures**  
No exercises
# Income Statements and Statements of Changes in Owners’ Equity Videos

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<td>4 Gains and Losses</td>
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<td>5 End-of-Period Accounting and Business Decisions</td>
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<td>6 Creating Income Statements</td>
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<td>7 Matching Principle and Conservatism</td>
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Income Statements and Statements of Changes in Owners’ Equity Exercises

Chapter: Income Statements and Statements of Changes in Owners’ Equity
Section: What Do I See?
Module: What Do I See on Income Statements?
  is.wis.is.010 Identifying comprehensive income and major categories
  is.wis.is.020 Identifying significant subcategories of net income
  is.wis.is.030 Comparing and contrasting common line items on income statements
  is.wis.is.040 Applying hierarchical approach to analyzing income

Module: What Do I See on Statement of Changes in Owner’s Equity?
  is.wis.scoe.010 Applying a hierarchical approach to measuring Shell’s performance
  is.wis.scoe.020 Applying a hierarchical approach to measuring Intel’s 2010 performance; no solution published
  is.wis.scoe.021 Applying a hierarchical approach to measuring Intel’s 2011 performance; no solution published
  is.wis.scoe.022 Applying a hierarchical approach to measuring Intel’s 2012 performance; no solution published
  is.wis.scoe.030 Interpreting statements of shareholders’ equities

Section: What’s Behind the Numbers?
Module: What’s Behind Income Statements?
  is.wbn.is.bse.010 Recording BSE entries, trial balances, and creating income statements (ABC Company)
  is.wbn.is.bse.020 Recording BSE entries, trial balances, and creating income statements (CreativeABCs Company)
  is.wbn.is.bse.030 Recording BSE entries, trial balances, and creating income statements (Bryan’s Health & Fitness)
  is.wbn.is.bse.040 Recording BSE mini-matrix entries (Bischoff Global Sportswear)
  is.wbn.is.bse.050 Connecting changes in owners’ equity to events behind the numbers (Perez Fashions)
  is.wbn.is.bse.060 Connecting what you see to events behind income statements (Starbucks)
  is.wbn.is.je.010 Recording journal entries, posting to T-Accounts, and creating income statements (ABC Company)
  is.wbn.is.je.020 Recording journal entries, posting to T-Accounts, and creating income statements (CreativeABCs Company)
  is.wbn.is.je.030 Recording journal entries, posting to T-Accounts, and creating income statements (Bryan’s Health & Fitness)
  is.wbn.is.je.040 Recording income journal entries  (Bischoff Global Sportswear)
  is.wbn.is.je.050 Recording income journal entries and determining financial statement effects (Best Buy)
  is.wbn.is.je.060 Recording income journal entries and determining financial statement effects (Google)

Module: What’s Behind Statements of Changes in Owners’ Equity?
  is.wbn.scoe.bse.010 Recording BSE closing entries, creating statements, and determining financial-statement effects (ABC Company)
  is.wbn.scoe.bse.020 Recording BSE closing entries, creating statements, and tracing to line items (CreativeABCs Company)
  is.wbn.scoe.bse.030 Recording BSE closing entries and creating statements (Bryan’s Health & Fitness)
  is.wbn.scoe.bse.040 Recording BSE dividend entries and creating statements (Bischoff Global Sportswear)
  is.wbn.scoe.je.010 Recording closing journal entries and creating statements (ABC Company)
  is.wbn.scoe.je.020 Recording closing journal entries and creating statements (CreativeABCs Company)
  is.wbn.scoe.je.030 Recording closing journal entries and creating statements (Bryan’s Health & Fitness)
  is.wbn.scoe.je.050 Recording dividend journal entry and determining financial statement effects (Exxon Mobil)

Section: How Do I Use the Numbers?
Module: Analyzing Financial Performance: Basics
  is.hun.afp.010 Applying the DuPont Model (Internet Bubble case)
## Statement of Cash Flows Videos

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<tr>
<th>Chapter:</th>
<th>Statements of Cash Flows</th>
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<td>2 Indirect Cash Flow Statements</td>
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<td>2 Limitations and Disclosures: Beyond EasyLearn’s Cash Flow Statements</td>
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<td>3 Record-Keeping and Reporting Map (R&amp;R Map)</td>
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<td>4 Reconciliation Adjustment Signs</td>
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| Module: | Statement of Cash Flows Entry Map (SCF Entry Map) |
| Express: | Statement of Cash Flows Entry Map (SCF Entry Map) | 19 |
| Scenic:  | 1 Route 1 Investing or financing cash entries with no gains or losses | 6 |
|          | 2 Route 2 Operating entries with the same effect on income and cash from operations | 6 |
|          | 3 Route 3 Operating entries with different effects on income and cash from operations | 8 |
|          | 4 Route 4 Operating entries that affect working capital, but not income or cash from operations | 10 |
|          | 5 Route 5 Investing or financing entries that affect cash and income through gains or losses | 8 |
|          | 6 Route 6 Investing, financing, and/or foreign exchange gain/loss entries that don’t affect income or cash | 6 |
|          | 7 Route 7 Investing or financing entries that affect income through gains or losses, but not cash | 7 |
|          | 8 Route 8 Operating entries that don’t affect cash, net income, or working capital accounts | 8 |
|          | 9 Redundant SCF Reconciliation Entry Effects | 18 1.6 |

| Chapter Total | 59 | 223 | 4.7 |
Statement of Cash Flows Exercises

Chapter: Statements of Cash Flows
Section: What Do I See?
Module: What Do I See on Cash Flow Statements?
  cs.wis.010 Comparing and contrasting common line items on cash flow statements
  cs.wis.020 Classifying cash flows
  cs.wis.030 Classifying cash flows (Bischoff Global Sportswear)

Section: What’s Behind the Numbers?
Module: Cash Flow Statements: Basics
  cs.wbn.bas.010 Analyzing entries’ effects on all financial statements (ABC Company)
  cs.wbn.bas.020 Analyzing entries’ effects on SCF reconciliation (Bryan’s Health & Fitness and Intel)
  cs.wbn.bas.030 Analyzing SCF reconciliation adjustments related to customers (Bryan’s Health & Fitness, Apple, Microsoft and Intel)
  cs.wbn.bas.040 Recording entries, creating statements, and identifying entries’ financial statement effects (CreativeABCs Company)
  cs.wbn.bas.050 Creating direct & indirect cash flow statements before & after acquisition (Bryan’s Health & Fitness)
  cs.wbn.bas.060 Determining non-operating effects on working capital accounts (P&G)

Module: Statement of Cash Flows (SCF) Entry Map
  cs.wbn.map.010 Identifying entries financial-statement effects (Bischoff entries and Intel’s financials)
  cs.wbn.map.020 Identifying entries financial-statement effects (Bischoff entries and Daimler’s financials)
  cs.wbn.map.030 Recording entries based on company disclosures and determining their financial-statement effects (Daimler)
  cs.wbn.map.040 Recording entries based on company disclosures and determining their financial-statement effects (T.J.X)

Module: How Do I Use the Numbers?
Module: Analyzing cash flows: Basics
  cs.hun.acf.010 Interpreting and using cash flow statement information (Mattel)
  cs.hun.acf.020 Interpreting cash flow statement information (Yum! Brands case Part 1)
  cs.hun.acf.021 Interpreting and using cash flow statement information (Yum! Brands case Part 2)
  cs.hun.acf.030 Analyzing cash flow statements and financial performance (Analysis Mini-Case Series); no solution
Financial Reporting Environment Exercises

Chapter: Financial Reporting Environment
Section: How Do I Use the Numbers?
Module: Context matters

fr.hun.con.010  Analyzing consequence of financial reporting environment (Analysis Mini-Case Series); no solution
Revenue and Customer-Related Balance Sheet Concepts Exercises

Chapter: Revenue and Customer-Related Balance Sheet Concepts
Section: What’s Behind the Numbers?
Module: Receivables
  - rv.wbn.rec.010 Recording entries and identifying financial-statement and ratio effects (Bischoff entries and Intel’s financials)
  - rv.wbn.rec.020 Recording entries based on company disclosures, determining financial-statement effects, and analyzing related risks
  - rv.wbn.rec.030 Determining end-of-period adjustments to allowance for doubtful accounts and related entries (Neal Company)

Module: Warranties
  - rv.wbn.war.010 Recording entries based on company disclosures and determining financial-statement effects (HP)
Cost of Sales and Supplier-related Balance Sheet Concepts Videos

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<td>Module: Inventory Cost Outflows</td>
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Cost of Sales and Supplier-related Balance Sheet Concepts Exercises

Chapter: Cost of Sales and Supplier-related Balance Sheet Concepts
Section: What’s Behind the Numbers?
Module: Cost inflows
  in.wbn.ins.010 Recording entries and identifying financial-statement and ratio effects (Bischoff entries and Intel's financials)
  in.wbn.ins.020 Recording inventory write-offs and identifying and analyzing their financial-statement effects (RIM)
  in.wbn.ins.030 Recording depreciation and amortization entry and identifying financial-statement effects (Starbucks)

Module: Cost outflows
  in.wbn.outs.010 Determining inventory cost outflow measures and entries (CTSW Company)
  in.wbn.outs.020 Converting LIFO to FIFO, recording related entries, and identifying financial-statement effects (ADM)
  in.wbn.outs.030 Identifying ratio consequences of converting LIFO to FIFO (Jim's Dental)
  in.wbn.outs.040 Converting LIFO to FIFO, recording related entries, and identifying financial-statement effects (HD)
Deferred Expenses and Long-Lived Assets Exercises

Chapter:  Deferred expenses and long-lived assets
Section: What's Behind the Numbers?
Module:  What's behind the numbers
  la.wbn.010 Recording entries and identifying their financial-statement and ratio effects (Bischoff entries and Intel's financials)
  la.wbn.020 Recording entries based on company disclosures and determining their financial-statement effects (HP)

Section: How Do I Use the Numbers?
Module:  How do I use the numbers
  la.hun.010 Analyzing recognition and measurement: Extending HBS Kansas City Zephyrs' Baseball Team Case; no solution
### Interest Expense and Creditor-Related Liabilities Videos

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Interest Expense and Creditor-Related Liabilities Exercises

Chapter: Interest Expense and Creditor-Related Liabilities
Section: What’s Behind the Numbers?
Module: Present Values
  - db.wbn.pv.010 Applying present and future values for college savings (Lauren Gerlowski)
  - db.wbn.pv.020 Applying present values for car purchase
  - db.wbn.pv.030 Applying future values for retirement savings
  - db.wbn.pv.040 Applying present and future values for college savings (Ed Nygren)

Module: Debt Basics
  - db.wbn.basics.010 Recording entries and identifying financial-statement effects (Bischoff Global Sportswear and Intel)
  - db.wbn.basics.020 Recording entries based on company disclosures and determining financial-statement effects (Darden Rest)

Module: Bonds
  - db.wbn.bonds.010 Computing bond amortization tables and entries with discount (R.C. Carter’s Corporation)
  - db.wbn.bonds.011 Computing bond amortization tables and entries with premium (CA’s Contemporary Art Company)
  - db.wbn.bonds.020 Applying bond concepts: biannual interest payments (Doug’s Precision Equipment Company)
  - db.wbn.bonds.030 Computing interest, recording entries, and identifying financial statement effects (Reflections in Nature)

Module: Leases
  - db.wbn.leases.010 Determining lease measures and entries (Busy Beaver Woodwork Company)
  - db.wbn.leases.020 Applying present and future values and car leasing concepts
  - db.wbn.leases.030 Determining lease measures and entries (Brannon’s Car Restorations Company)