Examine the listed business activities and decide if each is to be classified as a:

Cash flow from operating activity
Cash flow from investing activity
Cash flow from financing activity
Non-cash investing/financing activity

(a) Issue common stock for land
(b) Issue common stock for cash
(c) Pay interest on loan
(d) Sell goods for cash
(e) Pay employee salaries
(f) Pay dividends to common shareholders
(g) Receive dividend on an investment
(h) Obtain proceeds of long-term loan
(i) Acquire treasury shares
(j) Purchase land for cash
(k) Buy inventory for resale