

- (a) Issue common stock for land Non-cash investing/financing activity
- (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