

Reasons Why Fundamental Accounting Concept¹ Test Fails

CF6

Net Cash Flow = Net Cash Flows, Financing = Net Cash Flows, Financing, Continuing + Net Cash Flows, Financing, Discontinued

What this rule tests

This rule tests the relationship between total, continuing, and discontinued net cash flow, investing activities: (similar to CF4 and CF5)

- Net cash flow, financing activities, continuing
- Net cash flow, financing activities, discontinued
- Net cash flow, financing

Of all filers, approximately 100% pass this test. Of the remaining 0%, the following are the reasons this test is failed:

- NONE

Common reasons why test fails

NONE!

¹ For more information on the fundamental accounting concepts and the relations between these concepts please see <http://fundamentalaccountingconcepts.wikispaces.com>