**CRITICAL THINKING**

***Required:***

Read section ’19.7 Potential future changes to the statement of cash flows’ in your textbook, pp. 530 – 532.

Use the AREA framework to address the following question:

*Do you think that the changes proposed by the IASB/FASB in their joint Discussion Paper (2008) and Exposure Draft (2010) will be useful to investors?*

**(Note: If you wish to get more information, additional material on this topic is available on Blackboard. However, it suffices for the purpose of the tutorial discussion to refer to the section ’19.7 Potential future changes to the statement of cash flows’ in your textbook, pp. 530 – 532.)**

**ANALYSE (30 – 50 words)**

Identify the issue and why it matters. Determine what you need to find out.

**RESEARCH & EVALUATE (300 words)**

Discuss relevant facts and evidence, or issues.

**ANSWER (50 – 100 words)**

Provide your opinion based on your discussion of relevant facts, evidence, or issues.