# Listening

**6** **Listen to a conversation between a manager and an accountant. Choose the correct answers.**

1 What is the dialogue mostly about?

A money generated from sales
B accounts receivable payments
C errors on an income statement
D contents of cash flow statements

2 The cash flow statement only counts

A net income
B sales amounts
C cumulative cash
D accounts receivable

**7** **Listen again and complete the conversation.**

**Manager:** Hi, David. Could I talk to you for a second?

**Accountant:** Sure. **1** _____ _____?

**Manager:** Well, our income statement shows a net income of $200,000.

**Accountant:** That **2** _____ about right.

**Manager:** But the cash flow statement shows only $100,000 **3** _____ from sales.

**Accountant:** Oh, well, the cash flow statement only counts cumulative cash – the **4** _____ cash we spend and receive.

**Manager:** So ... Are you **5** _____ me that we haven't received some of the payments on our accounts receivable?

**Accountant:** Exactly. But our accounts receivable should **6** _____ for it by next month.

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