

Elige según corresponde.

1. Within the financial statement, there **is** **are** economic information organized and summarized by the accountants.
2. There **is** **are** a key source of information: the financial report.
3. There **is** **are** three elements of information that investors and creditors observe: financial position, profitability and risk.
4. In many companies' websites, there **is** **are** a financial information section.
5. In the cash flows, there **is** **are** not movements between the items that constitute cash because these components belong to the cash management.
6. If there **is** **are** an increase in an asset, there **is** **are** a decrease in another asset or an increase in liability.
7. There **is** **are** business activities that are very important to the manager: establishing goals and strategies, obtaining financing, making investments, and conducting operations.
8. There **is** **are** two similar financial accounting systems: the GAAP and the IFRS.