10. When constructing a Statement of Cash Flows, which of the following actions would be considered a use of cash?
   a. decrease in dividend payments
   b. increase in accounts receivable
   c. decrease in plant and equipment
   d. increase in common equity
   e. All of the above are uses of cash.

   A rule of thumb that can be used to determine what actions represent sources of funds and what actions represent uses of funds is: (1) Sources of cash include decreases in assets and increases in liabilities and equities, and (2) uses of cash include increases in assets and decreases in liabilities and equities.