

Chapter 12

ANALYZING ACCOUNTING INFORMATION

LEARNING OBJECTIVES

LO 1 Explain the shareholders' equity section of a corporation's balance sheet

LO 2 Explain the key items in a corporation's income statement

LO 3 Prepare a horizontal and vertical analysis of financial statements

LO 4 Assess a company's liquidity, profitability, operations management and leverage using financial ratios

LO 5 Analyze the statement of cash flows by interpreting the three sources and uses of cash

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Assessment Questions

AS-1 **LO 1**

For the equity section of a balance sheet, describe the differences between how a corporation and a sole proprietorship would present the information.

AS-2 **LO 1**

Describe the three primary differences between common shares and preferred shares.

AS-3 **LO 2**

On an income statement, what is a gain and how does a gain occur?

AS-4 **LO 3**

Describe horizontal analysis.

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Ben Shlaes



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