# Chapter 12

#### ANALYZING ACCOUNTING INFORMATION

#### LEARNING OBJECTIVES

- LO 1 Explain the shareholders' equity section of a corporation's balance sheet
- Assess a company's liquidity, profitability, operations management and leverage using financial ratios
- O 2 Explain the key items in a corporation's income statement
- LOS Analyze the statement of cash flows by interpreting the three sources and uses of cash
- Prepare a horizontal and vertical analysis of financial statements



#### **Assessment Questions**

#### AS-1 LO 0

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 3

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

#### AS-4 LO 1

Describe horizontal analysis.

# **Analyzing Accounting Concepts And Practices Answers**

**Yicheng Fang** 

#### **Analyzing Accounting Concepts And Practices Answers:**

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