

## 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

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**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.

# Analyzing Accounting Concepts And Practices Answers

**Lei Huang**



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

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