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CHAPTER 12

Financial accounting information, while also used for current and future decision making, is generally more historical in nature than is management accounting. Financial accounting information deals primarily with the financial activities of the enterprise during recent past periods.

Chapter 12: Current Liabilities and Employer Obligations ...

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Chapter 12 Analysis of Financial Statements 4. ROE is calculated as the return on assets multiplied by the equity multiplier. The equity multiplier, defined as total assets divided by common equity, is a measure of debt utilization; the more debt a firm uses, the lower its equity, and the higher the equity multiplier.

CHAPTER 12 - answer - Solutions Manual CHAPTER12 SUGGESTED ...

Chapter 12 provides coverage of accounting for current liabilities and payroll. There are many types of current liabilities, and numerous examples and measurement principles are cited. Great care is needed to correctly identify unique current liabilities, such as upcoming principal payments on long-term loans.

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