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Topics Questions Brief Exercises Exercises Problems Concepts for Analysis *1. ... This method is in accordance with generally accepted accounting principles for long-term ...

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(Continued) 15. Return on assets (7.6%) = Average Assets Net Income
Return on common stockholders' equity (12.8%) = Average Common Stockholders' Equity Net Income – Preferred Dividends The difference between the two rates can be explained by looking at the denominator value and by remembering the basic accounting equation, $A = L + SE$.

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CHAPTER REVIEW The Account 1.
(L.O. 1) An account is an individual accounting record of increases and decreases in a specific asset, liability, or owner's equity item.

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Analysis . ASSIGNMENT
CLASSIFICATION TABLE . Learning

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Objectives . Questions . Brief .

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Students have generally found accounting a difficult subject to understand and learn. Despite the publication of hundreds of textbooks in this field, each one intended to provide an improvement over previous textbooks, students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems. Various interpretations of accounting terms also contribute to the difficulties of mastering the subject. In a study of

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