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12. Cooper River Corporation issued \$1,000,000 of 5-year, 8% bonds for \$922,780 at the beginning of its fiscal year on July 1, 2015, when the market rate is 10%.

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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. Thus, using more debt will increase the equity multiplier, resulting in a ...

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