

Scheller College of Business' Charles Mulford Analyzes Bottom Line Change After New Accounting Standards Implementation

Charles Mulford calculates free cash flow adjusted to include non-cash capital expenditures, capital leases and the capitalized value of operating leases.

ATLANTA, GEORGIA, USA, February 12, 2019 /EINPresswire.com/ -- Scheller College of Business accounting professor Charles Mulford recently examined how a new accounting standard will affect General Electric's (GE) bottom line.

The Financial Accounting Standards Board now requires that companies acknowledge financing-lease and operating-lease assets on their balance sheets; previously, companies were only required to report capital-lease assets. With the financing-lease assets and operating-lease assets now counted as capital expenditures, GE's free cash flow will look quite different than it used to, according to Mulford.

In his latest report to the [Georgia Tech Financial Analysis Lab, 'Adjusting Free Cash Flow for Non-Cash Capital Expenditures, Capital Leases and the Capitalized Value of Operating Leases,'](#) Mulford did his own calculations to predict how GE's – and 81 other S&P 100 non-financial firms' – 2019 financial statements will be affected.



Scheller College of Business at Georgia Tech professor Charles Mulford recently examined how a new FASB accounting standard will affect the bottom line at companies such as General Electric (GE).

Read "[General Electric is making an accounting change](#) that'll make one of its biggest problems look less severe" on the Business Insider website.

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