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ACC 5110 Chapter 15 –
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Test Bank True-

False—Conceptual 1. A
corporation is
incorporated in only
one state regardless of
the number of states in
which it operates. 2.

The preemptive right

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allows stockholders the right to vote for directors of the company. 3.

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Prepare the journal entry to record the reissuance by the cost method. Ex. 15-121 —Stockholders' Equity. Indicate the effect of each of the following transactions on total stockholders' equity by placing an "X" in the appropriate column. 15

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15-124 (cont.)

Instructions. Compute
(assume no changes in
balances during the
past year): (a) Total
amount of

stockholders' equity in

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the balance sheet (b)
Earnings per share of
common stock (c) Book
value per share of
common stock (d)
Payout ratio of
common stock

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Submission: Chapter
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Equity CPA... ; 2/17
capital accounts (total
amounts received for

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issuing stock the TS account), divided by the number of outstanding common shares, which is the denominator and which is reduced by the acquisition of treasury stock (because outstanding shares, shares owned by actual shareholders, not Fox, are reduced).

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của phương pháp

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Indicate how to present
and analyze

stockholders' equity. 5.

... Chapter 15 focuses
on the stockholders'
equity section of the
corporate form of
business organization.

... Test new features ...

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| Intermediate**

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Accounting ...

Use the following information for questions 71 and 72.

Presented below is information related to Edis Corporation:

Common Stock, \$1 par

\$4,300,000 Paid-in

Capital in Excess of

Par—Common Stock

550,000 Preferred 8

1/2% Stock, \$50 par

2,000,000 Paid-in

Capital in Excess of

Par—Preferred Stock

400,000 Retained

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Earnings 1,500,000

Treasury Common

Stock (at cost) 150,000

71. [...]

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21. The residual interest in a corporation belongs to the . a. management.. b. creditors.. c. common stockholders.. d. preferred stockholders.. 22. The pre-emptive right of a

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common stockholder is the right to .a. share proportionately in corporate assets upon liquidation.. b. share proportionately in any new issues of stock of the same class.. c. receive cash dividends before they are ...

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of General Questions

Equity Test Bank
and General General
Questions

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Stockholders' Equity 15

- 7 TRUE-

FALSE—Conceptual 1.

A corporation is incorporated in only one state regardless of the number of states in which it operates. 2.

The preemptive right

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allows stockholders the right to vote for directors of the company. 3. Common stock is the residual corporate interest that bears the ultimate risks of loss. 4.

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