

Financial Accounting II

Student Practice Quiz 2-A

Stocks, Dividends & Debt

Chapter 13

1. T F Under Federal law, a corporation is considered a separate legal entity.
2. T F If a corporation issues its own stock, it cannot repurchase them.
3. T F If a company buys back its own common stock, it debits the common stock account and credits the cash account.
4. T F Purchasing treasury stock increases stockholder equity.
5. T F The retained earnings account represents cash collected by the company.
6. T F When a company issues common stock above the par value, a capital gain is realized.
7. Which of the following statements is correct?
 - a) A corporation is taxed in a manner similar to a partnership.
 - b) Corporate profits are taxed at the individual stockholder's tax rate.
 - c) The board of directors are elected by the firm's independent auditors.
 - d) Stockholders liability is limited to the value of the shares each owns.
8. The XYZ Company issued 30,000 shares of its \$5.00 par value common stock for \$25.00 per share. Show the appropriate journal entry.

Date	Account	Debit	Credit

9. Corporations can issue?
 - a) Preferred stock if common stock had been previously issued
 - b) Common Stock
 - c) Treasury stock if previously repurchased
 - d) All of the above
10. The Yauco corporation provided the following balance sheet information (note: these are the only shares issued during a single initial public offering):

6%, \$50.00 par value preferred stock	\$ 150,000
Common stock, \$1.00 par value	300,000
Paid-in capital in excess of par value – P/S	510,000
Paid-in capital in excess of par value – C/S	900,000
Retained earnings	90,000
Treasury Stock (7,500 shares)	(22,500)
Total shareholder equity	?

Accounting 2 Test Answers

United States Armed Forces Institute

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Introduction to Accounting II United States Armed Forces Institute, 1962 **CIMA Exam Practice Kit Financial Analysis** Paul Rodgers, 2007-01-25 CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer and highlights why the alternatives are incorrect CIMA Exam Practice Kits are ideal for students studying independently or attending a tutored revision course It supplements the Official CIMA Learning Systems and CIMA Revision Cards with a wealth of additional questions and material focused purely on applying what has been learnt to passing the exam CIMA Exam Practice Kits help students prepare with confidence for exam day and to pass first time Helps CIMA students to prepare and pass first time Practice applying and displaying knowledge so CIMA examiners can award you marks Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls Farm Record and Accounting - II Mr. Rohit Manglik, 2024-04-02 EduGorilla Publication is a trusted name in the education sector committed to empowering learners with high quality study materials and resources Specializing in competitive exams and academic support EduGorilla provides comprehensive and well structured content tailored to meet the needs of students across various streams and levels

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Mandatory Non-financial Risk-Related Disclosure Stefania Veltri,2020-07-31 This book focuses on the impact of the disclosure of non financial risk which could be seen as the most relevant non financial information NFI in the aftermath of the 2014 95 EU Directive The author analyses whether the switch from voluntary to mandatory NFI enhance the quality of disclosed NF risk related information and the usefulness of the risk disclosure for investors The book focuses specifically on the mandatory disclosure of non financial NF risks as required by the EU Directive for listed Italian companies investigating both the state of art of its disclosure and its usefulness for investors In doing so the book contributes to fill two relevant gaps in risk literature The first research gap is related to the insufficient investigation of the disclosure of NF risks Companies mandated to disclose risk related information focused mainly on financial risks in spite of the width of the definition of risk conceived as information about any opportunity danger threat or exposure that has or could impact the company in the future The second gap is that empirical evidence about the effects of corporate risk disclosures is still limited

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