

Problem 13-1A Stockholders' equity transactions and analysis LO P1, A4

Kinkaid Co. was incorporated at the beginning of this year and had a number of transactions. The following journal entries impacted its stockholders' equity during its first year of operations.

General Journal		Debit	Credit
a.	Cash	290,000	
	Common Stock, \$25 Par Value		240,000
	Paid-In Capital in Excess of Par Value, Common Stock		50,000
b.	Organization Expenses	180,000	
	Common Stock, \$25 Par Value		127,000
	Paid-In Capital in Excess of Par Value, Common Stock		53,000
c.	Cash	44,000	
	Accounts Receivable	18,500	
	Building	82,200	
	Notes Payable		60,000
	Common Stock, \$25 Par Value		54,700
	Paid-In Capital in Excess of Par Value, Common Stock		30,000
d.	Cash	130,000	
	Common Stock, \$25 Par Value		79,000
	Paid-In Capital in Excess of Par Value, Common Stock		51,000

Required:

- How many shares of common stock are outstanding at year-end?
- What is the total paid-in capital at year-end?
- What is the book value per share of the common stock at year-end if total paid-in capital plus retained earnings equals \$782,000?

Answer Problem 13 1a Accounting

Harry Anson Finney, Herbert E. Miller



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