

## Chapter 13 Accounting For Corporations Solutions

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### Chapter 13 Accounting For Corporations

Recorded amount of equity applicable to common shares divided by the number of common shares outstanding. Book value per preferred share  
Equity applicable to preferred shares (equal its call price [or par value if it is not callable] plus any cumulative dividends in arrears) divided by the number of preferred shares outstanding.

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13 - 1 C HAPTER 13 Accounting for Corporations. 13 - 2 Privately Held Publicly Held Ownership can be C ORPORATE F ORM OF O RGANIZATION  
Existence is separate from owners An entity created by law Has rights and privileges C 1.

### Chapter\_13 coporation .pdf - 13 1 CHAPTER 13 Accounting ...

Chapter 13: Accounting for Corporations Corporation: entry created by law that is separate from its owners Characteristics: advantages o Separate legal entity, limited liability for stockholders, continuous life, transferable ownership right, lack of mutual agency, ease of capital accumulation  
Characteristics: disadvantages o Government regulation and corporate taxation Management levels: stockholders, board of directors, president/vice president, employees Capital stock Capital stock: ...

### Accounting for Corporations - Chapter 13 Accounting for ...

accounting for corporations chapter 13 McGraw-Hill/Irwin Slide 2 Privately Held Privately Held Publicly Held Publicly Held Ownership can be CORPORATE FORM OF ORGANIZATION Existence is separate from owners Existence is separate from owners An entity created by law An entity created by law Has rights and privileges Has rights and privileges

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CHAPTER 13 CORPORATIONS: ORGANIZATION AND CAPITAL STOCK TRANSACTIONS OVERVIEW. A major source of assets of an entity is owners' equity. Owner's equity of a corporation is called stockholders' equity or shareholders' equity because the owners of the business hold

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Chapter 13 • Accounting for Partnerships and Limited Liability Corporations 519 of capital through issuing stock. For these reasons, most large businesses use the corporate form of entity. However, corporations also have disadvantages. Forming a corporation requires legal filings to and approvals by state regulatory agencies. In addition, corporations

### **ACCOUNTING FOR PARTNERSHIPS AND LIMITED LIABILITY CORPORATIONS**

572 Chapter 13 Accounting for Corporations SERIAL PROBLEM (This serial problem began in Chapter 1 and continues through most of the book. If previous chapter segments were not completed, the serial problem can begin at this point. It is helpful, but not necessary, to use the Working Papers that accompany the book.)

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Questions Chapter 13 (Continued) Each of the three basic financial statements for a corporation differs from those for a proprietorship. The income statement for a corporation will have income tax expense. earnings statement is prepared to show the changes in retained earnings during the period. In

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Chapter 13 - Accounting For Corporations Another Alternate Demonstration Problem Chapter Thirteen At the beginning of 2011, Austin Corporation's stockholders' equity consisted of the following: Common stock, \$25 par value, 30,000 shares authorized, 24,000 shares issued ..... \$600,000 Paid-In capital in excess of par value common stock ..... 90,000 Retained earnings ..... 230,000 Total stockholders' equity ..... \$920,000 During the year, the company completed these transactions: June 6 ...

### **13 14 Chapter 13 Accounting For Corporations Solution ...**

Chapter 13: Accounting For Corporations; Jacki S. • 16 cards. authorized stock. amount of stock a corporation is authorized to sell as indicated in its charter. by-laws. internal rules and procedures for conducting the affairs of a corporation. charter. document that creates a corporation. ...

### **Chapter 13: Accounting for Corporations - Accounting 212 ...**

Accounting, Vol. 2, 9e Cdn. Ed. (Horngren) Chapter 13 Corporations: Share Capital and the Balance Sheet Objective 13-1 1) A corporation is a

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separate legal entity apart from its owners. Answer: TRUE Diff: 1 Type: TF Learning Outcome: A-03 Analyze and record transactions and their effect on the financial statements Skill: Knowledge Objective: 13-1 Identify the characteristics of a corporation 2 ...

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The corporation. A corporation is an entity recognized by law as possessing an existence separate and distinct from its owners; that is, it is a separate legal entity. Endowed with many of the rights and obligations possessed by a person, a corporation can enter into contracts in its own name; buy, sell, or hold property; borrow money; hire and fire employees; and sue and be sued.

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