

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

Paul Rodgers



Accounting 2 Test Answers:

Decoding **Accounting 2 Test Answers**: Revealing the Captivating Potential of Verbal Expression

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Table of Contents Accounting 2 Test Answers

1. Understanding the eBook Accounting 2 Test Answers
 - The Rise of Digital Reading Accounting 2 Test Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 2 Test Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting 2 Test Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 2 Test Answers
 - Personalized Recommendations
 - Accounting 2 Test Answers User Reviews and Ratings
 - Accounting 2 Test Answers and Bestseller Lists

5. Accessing Accounting 2 Test Answers Free and Paid eBooks
 - Accounting 2 Test Answers Public Domain eBooks
 - Accounting 2 Test Answers eBook Subscription Services
 - Accounting 2 Test Answers Budget-Friendly Options
6. Navigating Accounting 2 Test Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting 2 Test Answers Compatibility with Devices
 - Accounting 2 Test Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting 2 Test Answers
 - Highlighting and Note-Taking Accounting 2 Test Answers
 - Interactive Elements Accounting 2 Test Answers
8. Staying Engaged with Accounting 2 Test Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 2 Test Answers
9. Balancing eBooks and Physical Books Accounting 2 Test Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 2 Test Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting 2 Test Answers
 - Setting Reading Goals Accounting 2 Test Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting 2 Test Answers
 - Fact-Checking eBook Content of Accounting 2 Test Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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