

## 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

**F Rizvi**



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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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reimburse agencies for this expense this is not the same person as the visual assessor who signed above this must be an epa trained and certified lead professional 1 were all identified problems with paint surfaces repaired using

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web attention lead based paint 1280 maryland avenue sw suite 800 washington dc 20024 2135 the inspection report will identify whether there is no lead paint or lead paint and or lead paint hazards on the property if there is lead paint the report will identify the location level of hazard and acceptable or optional

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web apr 4 2023 these materials provide information on epa s lead safe renovation and repair requirements as well as general information on lead and how to protect against lead poisoning

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web sk assessments or inspections in the seller s possession and notify the buyer of any known leadbased paint hazards a risk assessment or inspection for possible lead based paint hazards is recommended prior to purchase

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web jan 7 2023 lead inspections and lead risk assessments are useful first steps which can lead to more thoughtful decisions on managing lead based paint and lead hazards lead abatement is an activity designed to permanently eliminate lead based paint hazards

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