

Week 4 assignment

Question 1

✓ Correct.

Indicate whether each of the following statements is true or false.

1.	The corporation is an entity separate and distinct from its owners.	True
2.	The liability of stockholders is normally limited to their investment in the corporation.	True
3.	The relative lack of government regulation is an advantage of the corporate form of business.	False
4.	There is no journal entry to record the authorization of capital stock.	True
5.	No-par value stock is quite rare today.	False

Question 2

✓ Correct.

On October 31, the stockholders' equity section of Omar Company consists of common stock \$600,000 and retained earnings \$900,000. Omar is considering the following two courses of action: (1) declaring a 5% stock dividend on the 60,000, \$10 par value shares outstanding, or (2) effecting a 2-for-1 stock split that will reduce par value to \$5 per share. The current market price is \$14 per share.

Complete the tabular summary of the effects of the alternative actions on the components of stockholders' equity and outstanding shares. *(If answer is zero, please enter 0. Do not leave any fields blank.)*

	Before Action	After Stock Dividend	After Stock Split
Stockholders' equity			
Paid-in capital			
Common Stock	\$ 600,000	\$ 63,000	\$ 600,000
In excess of par value	0	12,000	0

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William H. Brown, Thomas Poon



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