

CHAPTER 15

SHAREHOLDERS' EQUITY

Learning Objectives

1. Discuss the characteristics of the corporate form of organization, rights of shareholders, and different types of shares.
2. Explain how to account for the issuance, reacquisition, and retirement of shares, stock splits, and dividend distribution.
3. Understand how shareholders' equity is presented, disclosed, and analyzed.
4. Identify the major differences in accounting between IFRS and ASPE, and what changes are expected in the near future.
5. Explain how to account for par value and treasury shares.
6. Explain how to account for a financial reorganization.

Solution Manual Ch 15 Intermediate Accounting

**J. David Spiceland, James
Sepe, Lawrence A. Tomassini**



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Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22 J. David Spiceland, 2004

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-10-04 Due to the emergence of IFRS as the required convention for reporting to stock exchanges in the European Union and other important markets accountants must gain a strong understanding of these standards Intermediate Accounting integrates this new information throughout the chapters so they ll learn how to apply the new global accounting standards Global examples are presented to clearly show how the information is utilized in the field The use of various currencies is also explored which is critical for accountants to know in today s global businesses environment Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12 J. David Spiceland, 2004 **Intermediate Accounting, Volume 2** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-04-16 This is the unbound loose leaf version of Intermediate Accounting 17th Edition Volume 2 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material **Vocational-technical Learning Materials** Bruce Reinhart, 1974

Intermediate Accounting Thomas R. Dyckman, Roland E. Dukes, Charles Joseph Davis, 1998 *Financial Accounting* Michael A. Diamond, Earl K. Stice, James D. Stice, 2000 Provides a manager s or professional s solid introduction to accounting Almost entirely rewritten Diamond integrates decision making and analysis within the context of a cash flow organization that makes sense to managers operating investing and financing Managerial Accounting Ramji Balakrishnan, Konduru Sivaramakrishnan, Geoffrey B. Sprinkle, 2008-11-10 Most managerial accounting texts emphasize the mechanics of managerial accounting While important mechanics are not enough To solve business problems students need to understand how managerial accounting can improve decision making and when and where a particular tool or technique is appropriate Balakrishnan s Managerial Accounting 1st edition presents accounting information in the context of business decision making It combines the traditional topics of managerial accounting with a strategic framework that shows students how to construct decision models and measure information By linking business decisions with accounting information students will be motivated to learn and make more informed decisions Balakrishnan will appeal to courses where there is a true focus on decision making and accounting is placed within a business context **Intermediate Accounting** Jan R. Williams, 1997-09

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Weygandt, Terry D. Warfield, 2002-02-11 Intermediate Accounting, Volume 2 Update Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2005-12-02 This bestseller has powered the careers of countless professionals This update to the 11th edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature It integrates numerous examples from real corporations throughout the chapters to help readers understand the application of accounting principles and techniques in practice They'll also find problems that are modeled on the AICPA Simulations a new question format designed for the computerized uniform CPA Exam These problems prepare readers for the exam testing their ability to read digest research and respond to both a numeric problem and a short answer essay This edition does NOT include the Problem Solving Survival Guide **Canadiana**, 1991 Intermediate Accounting J. David Spiceland, James Sepe, Lawrence A. Tomassini, 2005-11 Adopters and reviewers praise Intermediate Accounting 4e by Spiceland Sepe Tomassini for its superior readability strong supplements package learning system good EOC real world flavor consistent quality and high student engagement SST 4e will gain support in both traditional and progressive accounting departments especially those looking for a more concise decision making text that reinforces challenging concepts The authors have created a flexible text with a student friendly writing style that focuses on explaining not only how to apply a procedure but why it's applied SST 4e is built around a Learning System designed to prepare students for the new CPA exam and the business world by emphasizing decision making Acknowledging the diversity of students and their learning styles the authors have created a clear text and varied supplemental materials to aid the success of every student SST 4e also provides a flexible and consistent supplemental package for instructors *The British National Bibliography* Arthur James Wells, 1998 **Dust Jacket to Accompany Intermediate Accounting, Volume 1** Donald E. Kieso, 2000-05 **Intermediate Accounting** Sidney Davidson, 1985 Intermediate Accounting Spiceland, James Sepe, Mark W. Nelson, Lawrence A. Tomassini, 2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems **The Publishers' Trade List Annual**, 1985

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