

## CHAPTER 13

### Corporations: Organization and Share Capital Transactions

#### ASSIGNMENT CLASSIFICATION TABLE

<u>Study Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Exercises</u>	<u>Problems Set A</u>	<u>Problems Set B</u>
1. Identify and discuss the major characteristics of a corporation.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	1, 2	1, 7	1, 11	1
2. Record common share transactions.	11, 12, 13, 14, 15	3, 4, 5, 6	2, 3, 4, 7, 11	2, 3, 4, 5, 6, 7, 11	2, 3, 4, 5, 6, 7, 11
3. Record preferred share transactions.	16, 17, 18, 19	7, 8, 9	3, 4, 5, 6, 7, 11	4, 5, 6, 7, 11	4, 5, 6, 7, 11
4. Prepare the shareholders' equity section of the balance sheet and calculate return on equity.	20, 21, 22, 23, 24	10, 11, 12, 13	7, 8, 9, 10, 11	4, 5, 6, 7, 8, 9, 10, 11	4, 5, 6, 7, 8, 9, 10, 11

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**Renee Rampulla**



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**Financial and Accounting Guide for Not-for-Profit Organizations** John H. McCarthy,Nancy E. Shelmon,John A. Mattie,2012-03-06 A completely revised and expanded edition of the nonprofit industry finance and accounting standard Filled with authoritative advice on the financial reporting accounting and control situations unique to not for profit organizations Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is recognized by professionals as the industry standard reference on not for profit finance and accounting Prepared by the PricewaterhouseCoopers Not for Profit Industry Services Group the book includes accounting tax and reporting guidelines for different types of organizations step by step procedures and forms and more A new chapter on public debt has also been added Presents the latest updates to regulatory reporting and disclosure changes in recent years Reflects the totally revamped and revised AICPA accounting and audit guide for not for profit organizations Addresses concerns of all nonprofit organizations including health and welfare organizations colleges and universities churches and other religious organizations libraries museums and other smaller groups Includes step by step procedures and forms detailed explanations of financial statements and a how to section on setting up and keeping the books Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is the completely revised and expanded new edition of the bestselling not for profit accounting guide     **Intermediate**

**Accounting, Volume 2** Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,Irene M. Wiecek,Bruce J. McConomy,2019-04-08 Intermediate Accounting 12th Edition Volume 2 continues to be the number one intermediate accounting resource in the Canadian market Viewed as the most reliable resource by accounting students faculty and professionals this course helps students understand prepare and use financial information by linking education with the real world accounting environment This new edition now incorporates new data analytics content and up to date coverage of leases and revenue recognition     *QuickBooks Online For Dummies (UK)* Elaine Marmel,2019-08-30     **Financial Accounting** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting     *Wiley Revenue Recognition* Steven M. Bragg,2007-07-20 The most practical authoritative guide to every aspect of revenue recognition including Sarbanes Oxley Revenue recognition is one of the most important and one of the most difficult figures for both preparers and users of financial statements Wiley Revenue Recognition helps you confidently navigate and address the uncertainties in this intricate area of accounting Accounting expert Steven Bragg provides not only a detailed view of the current accounting rules and regulations pertaining to revenue recognition but also describes the exact sources of this information how a company s treatment of revenue recognition is to be disclosed alongside the financial statements and what

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Mitchell, 2021-11-02 Financial Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 10th Edition presents an active hands on approach designed to spark effective learning develop critical thinking skills and inspire and prepare the next generation of accounting and business professionals To ensure maximum understanding of core concepts scaffolded assessments are integrated throughout the text at the point of learning This text also offers a wide variety of questions and end of chapter homework material presented within real world business scenarios helping students understand not just the how and why of accounting but its greater business applications as well Throughout the text students will have the opportunity to work through numerous hands on activities like the Cookie Creations running case study Expand Your Critical Thinking Questions Excel Templates and Analytics in Action problems in order to further develop their decision making mindsets within the accounting context These applications all map to chapter material as well making it easy for instructors to determine where and how to incorporate key skill development into their syllabus With Kimmel Financial Accounting students will build a strong understanding of financial accounting fundamentals while simultaneously learning the tools necessary to make successful business decisions in their future careers

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Hoffman, 2012-07-10 Here s all the information you need to provide your clients with superior litigation support services Get up to speed quickly with the aid of top experts on trial preparation and testimony presentation deposition direct examination

and cross examination Authoritative and highly practical this is THE essential guide for any financial expert wanting to prosper in this lucrative new area the lawyers who hire them and litigants who benefit from their efforts This work of amazing breadth and depth covers the central issues that arise in financial expert testimony It is an essential reference for counsel and practitioners in the field Joseph A Grundfest The William A Franke Professor of Law and Business Stanford Law School former commissioner United States Securities and Exchange Commission      **Case Studies in Not-for-Profit**

**Accounting and Auditing** William Wagner,2018-03-20 Gain hands on experience with case studies designed to simulate real world scenarios and common problems in today s not for profit environment This book goes beyond the theory and will show you how to navigate the key issues that arise in not for profit accounting and auditing      *Accounting Principles* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-06-06 Accounting Principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework

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**Financial Management for Hospitality Decision Makers** Chris Guilding,2007-08-22 Financial Management for Hospitality Decision Makers is written specifically for those decision makers in the industry who need to be able to decipher accountant speak and reports in order to use this information to its best advantage and achieve maximum profits The area of accounting and finance is a vital but often inaccessible part of the hospitality business However having the knowledge and the ability to use it properly makes all the difference to the turnover and success of a business Financial Management for Hospitality Decision Makers is written specifically for those industry executives who need to be able to decipher appreciate and utilise valuable financial management tools and techniques in order to realise maximum profits Highly practical in its scope and approach this book Outlines the procedure and purpose behind various financial activities including budgeting year end financial statement analysis double entry accounting managing and analysing costs working capital management and investment decision making Demonstrates how an appropriate analysis of financial reports can drive your business strategy forward from a well informed base Clearly highlights the key financial issues you need to consider in a host of decision making situations Includes a range of problems to help readers appraise their understanding of

concepts with solutions provided for lecturers at <http://textbooks.elsevier.com> At all times the book rigorously applies itself to the specific needs of the hospitality decision maker contextualising and explaining financial decision making and control in this light Combining a user friendly structure with frequent international cases worked examples and sample reports to illuminate the theory Financial Management for Hospitality Decision Makers is ideal for all students of hospitality as well as being a vital source of information for practitioners already in the industry

Financial and Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2025-01-02 Financial and Managerial Accounting 5th Edition by Jerry Weygandt Paul Kimmel and Jill Mitchell provides a practical introduction to financial and managerial accounting with a hands on active learning experience to improve student understanding retention and engagement Students work through integrated practice at the point of learning with real world connections and high quality assessment ensuring they learn concepts more efficiently and understand the why and how of accounting application In addition Financial and Managerial Accounting 5th Edition includes a variety of hands on activities and resources that enhance practical learning and key skills including running cases various data analytics assignments and coverage of leading industry topics These resources help develop critical thinking and business decision making skills preparing students for future job success no matter what path they take

Self-study Problems/solutions Book 1 Marilyn F. Hunt, 1993

Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

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**Accounting Principles, Volume 2** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Valerie Warren, Lori Novak, 2019-04-01 Our top selling introductory accounting product Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom

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