

Chapter 13 Homework

Received 24 May 2000

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Complications Analysis

[illegible]

Reviews: Marshall's for 5-Grade Collection

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Headland Company has the following stockholders' equity accounts at December 31, 2017:

Common Stock (\$100 par value, authorized 8,000 shares)	\$473,000
Retained Earnings	281,300

 That answer is partially correct. Try again.

Prepare entries in journal form to record the following transactions, which took place during 2018. (Credit account titles are automatically indented when amount is entered. Do not indent manually. If no entry is required, select "No Entry" for the account titles and enter 0 for the amounts.)

- (1) 300 shares of outstanding stock were purchased at \$88 per share. (These are to be accounted for using the cost method.)
- (2) A \$21 per share cash dividend was declared.
- (3) The dividend declared in (2) above was paid.
- (4) The treasury shares purchased in (1) above were resold at \$100 per share.
- (5) 460 shares of outstanding stock were purchased at \$105 per share.
- (6) 350 of the shares purchased in (3) above were resold at \$92 per share.

No.	Account Titles and Explanation	Debit	Credit
1.	Treasury Stock	20400	
	Cash		20400
2.	Retained Earnings	80000	

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**Robert Parrino, Thomas W.
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