#### Financial Accounting II

Student Practice Quiz 2-A Stocks, Dividends & Debt

#### Chapter 13

| <ol> <li>T F Under Federal law, a corporation is considered a separate legal entit</li> </ol> | T | F | Under Federal law, a corporation is considered a separate legal entit | Sec. |
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|------|------|-----|--|
| 2.   |      |     | If a corporation issues its own stock, it cannot repurchase them.  |
| -    | -80  |     | an ar early parameters to see the second of the committee regularization arrests.  |

- 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.
- T F The retained earnings account represents cash collected by the company.
- 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.
- 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.

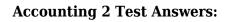
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- 9. Corporations can issue?
  - a) Preferred stock if common stock had been previously isssued
  - b) Common Stock
  - c) Treasury stock if previously repurchased
  - d) All of the above
- 10. The Yauco corporation provided the following balance sheet information (note: these are the only shares issued during a single initial public offering):

| Treasury Stock (7,500 shares) Total shareholder equity | (22,500)   |  |
|--|------------|--|
| Retained earnings                                      | 90,000     |  |
| Paid-in capital in excess of par value – C/S           | 900,000    |  |
| Paid-in capital in excess of par value - P/S           | 510,000    |  |
| Common stock, \$1.00 par value                         | 300,000    |  |
| 6%, \$50.00 par value preferred stock                  | \$ 150,000 |  |

# **Accounting 2 Test Answers**

Mike Jess



Unveiling the Magic of Words: A Report on "Accounting 2 Test Answers"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "Accounting 2 Test Answers," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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