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1

Exercise 8-5A (Static) Characteristics of capital stock LO 8-2, 8-4

The stockholders' equity section of Creighton Company's balance sheet is shown as follows.

CREIGHTON COMPANY	
As of December 31, Year 1	
Stockholders' equity	
Preferred stock, \$10 stated value, 7% cumulative, 300 shares authorized, 50 issued and outstanding	\$ 500
Common stock, \$10 per value, 100 shares authorized, 100 issued and outstanding	1,000
Common stock, class B, \$10 per value, 400 shares authorized, 150 issued and outstanding	1,500
Common stock, no par, 150 shares authorized, 100 issued and outstanding	1,200
Paid-in capital in excess of stated value-preferred	600
Paid-in capital in excess of par value-common	1,200
Paid-in capital in excess of par value-class B common	750
Retained earnings	1,000
Total stockholders' equity	7,750

Required

- Assuming the preferred stock was originally issued for cash, determine the amount of cash that was received when the stock was issued.
- Based on the class B common stock alone, determine the amount of the company's legal capital.
- Based on the class B common stock alone, determine the minimum amount of assets that must be retained in the company as protection for holders.
- Determine the number of shares of class B common stock that are available to sell as of December 31, Year 1.
- Assuming Creighton purchases treasury stock consisting of 25 shares of its no par common stock on January 1, Year 2, determine the amount of the no-par common stock that would be outstanding immediately after the purchase.
- Based on the stockholders' equity section shown above, can you determine the market value of the preferred stock?

a. Amount of cash collected		
b. Legal capital		
c. Minimum amount of assets		
d. Number of shares		

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EBOOK: Operations Management: Theory and Practice: Global Edition STEVENSON, WILL, 2019-01-11 EBOOK Operations Management Theory and Practice Global Edition

Business Magazine, 1923

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Essentials of Contemporary Business Leadership Amy E. Forbes, Craig A. Talmage, 2025-10-01 Essentials of Contemporary Business Leadership provides contemporary tools for the next generation of aspirational leaders to fully meet their potential and optimise group performance The highly experienced authors utilize their own Contemporary Leadership Dimensions model which provides flexible and creative ways to enhance leadership learning The book goes through the components of the model sequentially self leadership people leadership business leadership client leadership and finally community leadership This progressive approach effectively allows readers to build their knowledge and pull threads of learning into the next component of the unique model Each chapter also features cases studies multiple interactive exercises and discussion questions which helps complete understanding from theory to practice This is an ideal text for students starting their leadership journey or for practitioners hoping to improve their leadership and management skills Online resources will include additional exercises to augment learning

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