

Check my work

1

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

1
points

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	<u>\$7,750</u>

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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Ying-Ying Zheng



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Table of Contents Mcgraw Hill Answer Key Connect Platform Managerial Econmics

1. Understanding the eBook Mcgraw Hill Answer Key Connect Platform Managerial Econmics
 - The Rise of Digital Reading Mcgraw Hill Answer Key Connect Platform Managerial Econmics
 - Advantages of eBooks Over Traditional Books
2. Identifying Mcgraw Hill Answer Key Connect Platform Managerial Econmics
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mcgraw Hill Answer Key Connect Platform Managerial Econmics
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mcgraw Hill Answer Key Connect Platform Managerial Econmics

- Personalized Recommendations
 - Mcgraw Hill Answer Key Connect Platform Managerial Economics User Reviews and Ratings
 - Mcgraw Hill Answer Key Connect Platform Managerial Economics and Bestseller Lists
5. Accessing Mcgraw Hill Answer Key Connect Platform Managerial Economics Free and Paid eBooks
 - Mcgraw Hill Answer Key Connect Platform Managerial Economics Public Domain eBooks
 - Mcgraw Hill Answer Key Connect Platform Managerial Economics eBook Subscription Services
 - Mcgraw Hill Answer Key Connect Platform Managerial Economics Budget-Friendly Options
 6. Navigating Mcgraw Hill Answer Key Connect Platform Managerial Economics eBook Formats
 - ePub, PDF, MOBI, and More
 - Mcgraw Hill Answer Key Connect Platform Managerial Economics Compatibility with Devices
 - Mcgraw Hill Answer Key Connect Platform Managerial Economics Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mcgraw Hill Answer Key Connect Platform Managerial Economics
 - Highlighting and Note-Taking Mcgraw Hill Answer Key Connect Platform Managerial Economics
 - Interactive Elements Mcgraw Hill Answer Key Connect Platform Managerial Economics
 8. Staying Engaged with Mcgraw Hill Answer Key Connect Platform Managerial Economics
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mcgraw Hill Answer Key Connect Platform Managerial Economics
 9. Balancing eBooks and Physical Books Mcgraw Hill Answer Key Connect Platform Managerial Economics
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mcgraw Hill Answer Key Connect Platform Managerial Economics
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Mcgraw Hill Answer Key Connect Platform Managerial Economics
 - Setting Reading Goals Mcgraw Hill Answer Key Connect Platform Managerial Economics
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Mcgraw Hill Answer Key Connect Platform Managerial Economics

- Fact-Checking eBook Content of Mcgraw Hill Answer Key Connect Platform Managerial Econmics
- Distinguishing Credible Sources

13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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