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Exercise 8-5A (LO 8-3, 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, 500 shares authorized, 50 issued and outstanding	\$ 500
Common stock, \$10 par value, 250 shares authorized, 100 issued and outstanding	1,000
Common stock, class B, \$10 par value, 400 shares authorized, 150 issued and outstanding	1,500
Common stock, no par, 150 shares authorized, 100 issued and outstanding	2,200
Paid-in capital in excess of stated value-preferred	500
Paid-in capital in excess of par value-common	1,200
Paid-in capital in excess of par value-class B common	500
Retained earnings	1,100
Total stockholders' equity	8,500

Required

- Assuming the preferred stock was originally issued for cash, determine the amount of cash that was collected 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 creditors.
- 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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Reimagining Intelligent Computer-Assisted Language Education Stevkovska, Marija, Klemenchich, Marijana, Kavaklı Ulutaş, Nurdan, 2024-10-18 Reimagining language education through intelligent technologies and computer assistance marks a shift in how we approach language learning in the digital age With advancements in artificial intelligence and machine learning there is potential to transform traditional methods into personalized educational experience Intelligent systems now offer adaptive learning pathways that cater to individual proficiency levels learning styles and progress rates making language education more accessible and effective These technologies beg further exploration to effectively provide

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