# **CHAPTER 15**

# Stockholders' Equity

# ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

| Topics |   | Questions             | Brief<br>Exercises    | Exercises                  | Problems                      | Concepts for Analysis |
|--------|---|-----------------------|-----------------------|----------------------------|-------------------------------|-----------------------|
| 1.     | Stockholders' rights; corporate form.   | 1, 2, 3               |                       |                            |                               | 1                     |
| 2.     | Stockholders' equity.   | 4, 5, 6, 16           | 3                     | 7, 9, 10,<br>16, 17, 18    | 1, 2, 3, 6,<br>9, 12          |                       |
| 3.     | Issuance of shares.   | 7, 10                 | 1, 2, 6               | 1, 2, 4, 5,<br>6, 8, 9, 18 | 1, 3, 4, 9,<br>12             |                       |
| 4.     | Noncash stock trans-<br>actions; lump sum sales.  | 8, 9                  | 4, 5                  | 3, 4, 5, 6,<br>18          | 1, 4                          | 2                     |
| 5.     | Preferred stock.  | 3, 11,<br>12, 13      | 7                     | 9, 18                      | 1, 3, 9, 12                   |                       |
| 6.     | Treasury stock trans-<br>actions, cost method,  | 14, 15, 17            | 8, 9                  | 3, 6, 7, 8,<br>10, 18      | 1, 2, 3,<br>5, 6, 7, 9,<br>12 | 7                     |
| 7.     | Stockholders' equity accounts; classifications; terminology.                                | 18                    |                       | 10, 11, 17,<br>18          | 6, 9, 11,<br>12               | 3                     |
| 8.     | Dividend policy.  | 19, 20, 21            |                       | 12, 15, 16                 | 7, 10                         |                       |
| 9.     | Cash and stock dividends;<br>stock splits; property<br>dividends; liquidating<br>dividends. | 22, 23, 24,<br>25, 26 | 10, 11, 12,<br>13, 14 | 13, 14,<br>15, 18          | 6, 7, 8,<br>9, 10, 11         | 4, 5, 6               |
| 10.    | Restrictions of retained earnings.  | 27, 28                |                       |                            | 6                             |                       |
| 11.    | Analysis.   |                       |                       | 19, 20                     |                               |                       |
| *12.   | Dividend preferences<br>and book value.   | 29                    | 15                    | 21, 22,<br>23, 24          |                               |                       |

\*This material is covered in an Appendix to the chapter.

# **Kieso Chapter 15 Solutions**

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