

# Open Stax Principles of Accounting, Volume 1: Financial Accounting

## Chapter 14: Corporation Accounting



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### Learning Objectives

- 14.1 Explain the Process of Securing Equity Financing through the Issuance of Stock
- 14.2 Analyze and Record Transactions for the Issuance and Repurchase of Stock
- 14.3 Record Transactions and the Effects on Financial Statements for Cash Dividends, Property Dividends, Stock Dividends, and Stock Splits
- 14.4 Compare and Contrast Owners' Equity versus Retained Earnings
- 14.5 Discuss the Applicability of Earnings per Share as a Method to Measure Performance



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# Accounting Chapter 14 Applications

**William Herbert Childs**



## **Accounting Chapter 14 Applications:**

*Study Guide and Working Papers for Cost Accounting, Principles and Applications, Fourth Edition, Brock [and] Palmer*  
Linda A. Herrington, 1984      International GAAP 2021 Ernst & Young LLP, 2021-03-08 International GAAP 2021

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