

# 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

**James L. Boockholdt**



## 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 International GAAP 2021 is a detailed guide to interpreting and implementing International Financial Reporting Standards IFRS By setting IFRS in a relevant business context it provides insights on how complex practical issues should be resolved in the real world of global financial reporting This book is an essential tool for anyone applying auditing interpreting regulating studying or teaching IFRS Written by EY financial reporting professionals from around the world this three volume guide to reporting under IFRS provides a global perspective on the application of IFRS The book explains complex technical accounting issues clearly by setting IFRS in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world Volume 1 contains the following chapters and sections International GAAP The IASB s Conceptual Framework Presentation of financial statements and accounting policies Non current assets held for sale and discontinued operations First time adoption Consolidated financial statements Consolidation procedures and non controlling interests Separate and individual financial statements Business combinations Business combinations under common control Investments in associates and joint ventures Joint arrangements Disclosure of interests in other entities Fair value measurement Foreign exchange Hyperinflation Intangible assets Property plant and equipment Investment property Impairment of fixed assets and goodwill Capitalisation of borrowing costs Inventories Index of extracts from financial statements for all three volumes Index of standards for all three volumes Index for all three volumes This book is printed on acid free paper responsibly manufactured from well managed FSC certified forests and other controlled sources This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting tax legal or other professional advice Please refer to your advisors for specific advice ey com igaap      *International GAAP 2019* Ernst & Young LLP, 2019-01-14 International GAAP 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards IFRS setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting This book is an essential tool for anyone applying auditing interpreting regulating studying or teaching IFRS Written by EYs financial reporting professionals from around the world this three volume guide to reporting under IFRS provides a global perspective on the application of IFRS Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world The 2019 edition of International GAAP has been fully revised and updated in order to Continue to investigate the many implementation issues arising as entities adopt IFRS 9 Financial Instruments and IFRS 15 Revenue from Contracts with Customers Explore the complex implementation issues

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