

Check my work

Exercise 8-5A (LO 8-1, 8-2, 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, 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	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	100
Total stockholders' equity	6,000

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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Yicheng Fang



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methods and connecting them through a modular collaborative and secure ICT Platform The use of real data collected in real time by Internet of Things IoT technologies underpins the design of product service systems and makes it possible to monitor them throughout their life cycle Available data allows costs and sustainability issues to be more accurately measured and simulated in the form of Life Cycle Cost LCC and Life Cycle Assessment LCA Analysing data from IoT systems and sharing LCC and LCA information via the ICT Platform can help to accelerate the design of product service systems reduce costs and better understand customer needs Industrial partners involved in Manutelligence provide a clear overview of the project s outcomes and demonstrate how its technological solutions can be used to improve the design of product service systems and the management of product service life cycles **Standard & Poor's Stock Reports** ,2002-06 **E-Procurement in**

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