

Check my work

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 | |

Mcgraw Hill Homework Manager Answers

Frank Tsui



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