

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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1. Understanding the eBook Mcgraw Hill Connect Business Stats Answers
 - The Rise of Digital Reading Mcgraw Hill Connect Business Stats Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Mcgraw Hill Connect Business Stats Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mcgraw Hill Connect Business Stats Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mcgraw Hill Connect Business Stats Answers
 - Personalized Recommendations
 - Mcgraw Hill Connect Business Stats Answers User Reviews and Ratings
 - Mcgraw Hill Connect Business Stats Answers and Bestseller Lists
5. Accessing Mcgraw Hill Connect Business Stats Answers Free and Paid eBooks
 - Mcgraw Hill Connect Business Stats Answers Public Domain eBooks
 - Mcgraw Hill Connect Business Stats Answers eBook Subscription Services
 - Mcgraw Hill Connect Business Stats Answers Budget-Friendly Options
6. Navigating Mcgraw Hill Connect Business Stats Answers eBook Formats

- ePub, PDF, MOBI, and More
- Mcgraw Hill Connect Business Stats Answers Compatibility with Devices
- Mcgraw Hill Connect Business Stats Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mcgraw Hill Connect Business Stats Answers
 - Highlighting and Note-Taking Mcgraw Hill Connect Business Stats Answers
 - Interactive Elements Mcgraw Hill Connect Business Stats Answers
- 8. Staying Engaged with Mcgraw Hill Connect Business Stats Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mcgraw Hill Connect Business Stats Answers
- 9. Balancing eBooks and Physical Books Mcgraw Hill Connect Business Stats Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mcgraw Hill Connect Business Stats Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Mcgraw Hill Connect Business Stats Answers
 - Setting Reading Goals Mcgraw Hill Connect Business Stats Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Mcgraw Hill Connect Business Stats Answers
 - Fact-Checking eBook Content of Mcgraw Hill Connect Business Stats Answers
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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