

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	8,000

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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Table of Contents Mcgraw Hill Edition 14 Connect Homework Answers

1. Understanding the eBook Mcgraw Hill Edition 14 Connect Homework Answers
 - The Rise of Digital Reading Mcgraw Hill Edition 14 Connect Homework Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Mcgraw Hill Edition 14 Connect Homework 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 Edition 14 Connect Homework Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mcgraw Hill Edition 14 Connect Homework Answers
 - Personalized Recommendations
 - Mcgraw Hill Edition 14 Connect Homework Answers User Reviews and Ratings
 - Mcgraw Hill Edition 14 Connect Homework Answers and Bestseller Lists

5. Accessing Mcgraw Hill Edition 14 Connect Homework Answers Free and Paid eBooks
 - Mcgraw Hill Edition 14 Connect Homework Answers Public Domain eBooks
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 - Interactive Elements Mcgraw Hill Edition 14 Connect Homework Answers
8. Staying Engaged with Mcgraw Hill Edition 14 Connect Homework Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mcgraw Hill Edition 14 Connect Homework Answers
9. Balancing eBooks and Physical Books Mcgraw Hill Edition 14 Connect Homework Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mcgraw Hill Edition 14 Connect Homework Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Mcgraw Hill Edition 14 Connect Homework Answers
 - Setting Reading Goals Mcgraw Hill Edition 14 Connect Homework Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mcgraw Hill Edition 14 Connect Homework Answers
 - Fact-Checking eBook Content of Mcgraw Hill Edition 14 Connect Homework 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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