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Accounting for Bonds
Payable (Straight-Line
Amortization) Part 1

Preferred Stock and
Common Stock

Dividend Allocations

Accounting: Bonds
(Part I) ~~Accounting for~~
~~Beginners #1 / Debits~~
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~~Liabilities + Equity~~

Module 10, Video 2 -

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Shareholders' Equity -

Problem 10-1A

Statement of Cash
Flows Explained

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| For the year ended

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Re-acquisition of Shares

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15-4 (Part One)*

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issuing shares, such as underwriting costs, accounting and legal fees, printing costs, and taxes, should be reported as a reduction of the amounts paid in. Issue costs are therefore debited to Share Premium because they are unrelated to corporate operations.

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three primary forms of business organization—the proprietorship, the partnership, and the corporation—the most common form of business is the corporate form.

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