

Learning Objectives

- Recognize components of stockholders' equity
- Identify proper accounting procedures for common and preferred stock
- Recognize how dividends, stock splits, stock warrants, and stock rights affect stockholders' equity
- Identify rules for appropriation of retained earnings and acquisition of treasury stock

Chapter 1: General Principles

- Characteristics of Equity
- Components of Stockholders' Equity
- Stock Subscriptions
- Stock Warrants

Chapter 2: Capital Stocks and Retained Earnings

- Preferred Stock
 - General Rules
 - Types of Preferred Stock
- Common Stock
- Restricted (Nonvested) Stock
- Retained Earnings Appropriations

Chapter 3: Dividends and Treasury Stock

- Types of Dividends
 - Stock Dividends
 - Stock Splits
 - Cash Dividends
 - Property Dividends
 - Scrip and Liquidating Dividends
- Treasury Stock
- Redeemable Equity Instrument
- Fractional Share Warrants
- Quasi-Reorganization
- Presentation and Disclosure
- IFRS Connection