

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 | 10,000 |
| Total stockholders' equity | 17,400 |

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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