

I-14.03

Evaluate the following types of transactions, and identify the impact (increase (▲), decrease (▼), or no change (**N/C**)) on total equity, common or preferred stock, additional paid-in capital, treasury stock, and retained earnings. The first transaction type is done as an example.

	Total Equity	Common Stock/ Preferred Stock	Additional Paid-in Capital	Treasury Stock	Retained Earnings
	_____	_____	_____	_____	_____
Issue common stock at par	▲	▲	N/C	N/C	N/C
Issue common stock at > par					
Issue preferred stock at par					
Issue preferred stock at > par					
Buy treasury stock (cost method)					
Resell treasury stock > cost (cost method)					
Resell treasury stock < cost (cost method)					
Declare cash dividend					
Pay previously declared cash dividend					
Declare and issue large stock dividend					
Declare and issue small stock dividend (fair value > par)					
Declare and issue stock split					