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PLAY. A stockholder is
an owner of one or
more shares of a
corporation. True.
Owner's equity
accounts for a
corporation normally

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are listed under a major chart of accounts division titled capital stock. False. Retained earnings are earnings distributed to stockholders. False.

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this set (30) False.
Each unit of ownership
in a corporation is
known as a stock
holder. True. A
stockholder is an
owner of one or more
shares of a
corporation. False.

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14-5 Questions Chapter
14 (Continued) 8. The
different effects of a
stock split versus a
stock dividend are:

Item	Stock Split	Stock Dividend
Total paid-in capital	Total	Total
retained earnings	Total	par
value (common stock)		
Par value per share	No change	No change
No change	Decrease	Increase
Decrease	Increase	No Change

9.

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expense of an
uncollectible account
will not be recorded in
the accounting period
that the account
becomes uncollectible.

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The account, Allowance for Uncollectible Accounts, has a normal credit balance.

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owner of one or more
shares of a corporation
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Managerial Accounting

Chapter 14, 15 17

What is Managerial

Accounting? P.630

managerial accounting:

an activity that

provides financial and

nonfinancial

information to an

managers. The purpose

is to provide useful

information to

managers of an

organization.

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CHAPTER 14

PARTNERSHIPS

OVERVIEWS The

purpose of this chapter is to implement a partnership agreement, to do accounting entries of a partnership, and to prepare financial statements of a partnership under various circumstances.

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