

# Open Stax Principles of Accounting, Volume 1: Financial Accounting

## Chapter 14: Corporation Accounting



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### Learning Objectives

- **14.1 Explain the Process of Securing Equity Financing through the Issuance of Stock**
- **14.2 Analyze and Record Transactions for the Issuance and Repurchase of Stock**
- **14.3 Record Transactions and the Effects on Financial Statements for Cash Dividends, Property Dividends, Stock Dividends, and Stock Splits**
- **14.4 Compare and Contrast Owners' Equity versus Retained Earnings**
- **14.5 Discuss the Applicability of Earnings per Share as a Method to Measure Performance**



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**AW Rasmussen**



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