
Accounting 211 Final Exam

Corporation advantages - correct answer separate legal entity (takes actions through agents)

limited liabilities of stockholders

transferable ownership rights

continuous life

lack of mutual agency (stockholders cannot bind corporation to contracts)

ease of capital accumulation

corporation disadvantages - correct answer government regulation

corporate taxation/double taxation

authorized stock - correct answer number of shares that a corporation's charter allows it to sell (usually exceeds number of shares issued and outstanding)

issued stock - correct answer sold stock

outstanding stock - correct answer issued stock held by stockholders

recording stock sales at par: - correct answer debit cash

credit common stock at par value

Accounting 211 Final Exam Answers

Steven M. Bragg



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