

# CHAPTER 21 Accounting for Publicly Held Corporations

## Study Guide

### Section Assessment

**Section 1** *Read Section 1 on pages 617–621 and complete the following exercises on page 622.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 21-1 *Examining Capital Stock Transactions*

**Section 2** *Read Section 2 on pages 622–624 and complete the following exercises on page 625.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 21-2 *Distributing Corporate Earnings*
- Problem 21-3 *Analyzing a Source Document*

**Section 3** *Read Section 3 on pages 626–628 and complete the following exercises on page 629.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 21-4 *Examining the Statement of Stockholders' Equity*

### Chapter Assessment

**Summary** *Review the Chapter 21 Visual Summary on page 630 in your textbook.*

- Key Concepts

**Review and Activities** *Complete the following questions and exercises on page 631 in your textbook.*

- After You Read: Answering the Essential Question
- Vocabulary Check
- Concept Check

**Standardized Test Practice** *Complete the exercises on page 632 in your textbook.*

**Computerized Accounting** *Read the Computerized Accounting information on page 633 in your textbook.*

- Making the Transition from a Manual to a Computerized System

**Problems** *Complete the following End-of-Chapter Problems for Chapter 21 in your textbook.*

- Problem 21-5 *Distributing Corporate Earnings*
- Problem 21-6 *Journalizing the Issue of Stock*
- Problem 21-7 *Journalizing Common and Preferred Stock Dividend Transactions*
- Problem 21-8 *Preparing Corporate Financial Statements*
- Problem 21-9 *Recording Stockholders' Equity Transactions*

**Challenge Problem**

**Real-World Applications and Connections** *Complete the following applications on pages 638–639 in your textbook.*

- Career Wise
- Global Accounting
- A Matter of Ethics
- Analyzing Financial Reports
- H. O. T. Audit