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~~(Cumulative Vs Noncumulative, Participating Vs Nonparticipating, Dividends) Stockholders Equity (Equity Accounts, Per Share Values, Balance Sheet Presentation) Characteristics of a Corporation | Intermediate Accounting | CPA Exam FAR | Chp 15 p 2 Preferred Stock | Intermediate Accounting | CPA Exam FAR | Chp 15 p 5 Treasury Stock | Intermediate Accounting | CPA Exam FAR | Chp 15 p 4 ACCT3312 Chapter 15 Class 1 Preferred Dividend Computation | Intermediate Accounting | CPA Exam FAR | Chp 15 p 9 Accounting for Investments | Intermediate Accounting ~~Goodwill Calculation and Impairment of Goodwill~~ | Intermediate Accounting | CPA Exam FAR | Chp 12 p2 Issuance of Stock | Intermediate Accounting | CPA Exam FAR | Chp 15 p 3 Financial Accounting 2 - Chapter 15 #Part 1 ~~Accounting - Redeeming Bonds (Chapter 15)~~ Valuation of Property, Plant, and Equipment | Intermediate Accounting | CPA Exam FAR | Chp 10 p 3 Changes in Accounting Estimates | Intermediate Accounting | CPA Exam FAR | Chp 22 p 2~~

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(Continued) The proportional method is used to allocate the lump sum received on sales of two or more classes of securities when the fair value or other sound basis for determining relative value is available for each class of security.

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CHAPTER 15

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assets upon liquidation. 4. in any new issues of stock of the same class - called preemptive right.

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