Q (18): Salvador Inc. purchases 3000 shares of it $50 par value ordinary share for $180,000 cash on July, 1ST. It will hold the shares in the treasury until resold .on November, 1ST the corporation sell 1000 treasury shares for cash at $70 per share

Recording the accounting entries.

Calculate rate of return on ordinary shares equity for two year.

Q (19): The **MRR. Corporation** is authorized to issue 1000000 shares $5 par value Ordinary shares in its first year. The company has the following share transaction.

Jan. 10: issued 400000 (ordinary share at $8 per share.)

Sept 1: purchased 10000 ordinary shares for the treasury at $9 per share.

Dec. 1: sold 4000 treasury shares at $ 10 per share.

Recording accounting entries.

Q (20) The following are the information from MEER. Company:

1 -Preference Shares $100 par value of 30,000 shares issued and outstanding

2 -Ordinary Shares no par .stated value10 per shares, 400,000 shares.

3 -Ordinary Shares dividends distribution 20,000 shares.

4 -Share premium- preferred 150,000.

5 -Share premium - Ordinary 840,000.

6 -Retained earnings 4,360,000.

7-cost of treasury shares 190,000.

1-Prepare stockholders equity presentation.

2- compute book value per ordinary share.

Q (21): The equity section of grabber Inc. includes as follows:

Preferred shares (6000 shares of 120).

Dividends arrears (6000 share .9%).

Total equity 4,810,000.

Number of ordinary shares outstanding 390000

Compute the book value per share (ordinary)

Corporation capital Increase

Q (22): Corporation Company (AAS) has decided to increase its capital by issuing 10,000 for public subscription at a par value of 4 per share. Issuances price is 10 collections.

Q (23): Corporation Company (QA) has decided to increase its capital by issuing 50,000 for public subscription at a par value of 10 per share. Issuances price is 12 collections paid the first payment 40% and the second payment 60%., and premiums paid in full for cash.

Q (24): GGD Corporation decided to increase its capital of $ 3,000,000 and the distribution of 300,000 shares with a par value of 10 per share to the shareholders through the conversion of surplus reserves.

Q (25): WWQ Corporation decided to increase its capital according to the following:

1- The surplus reserves 20000.

2- The bondholders 100000.

3 - Issuances 70,000 subscription paid in lump sum 10 par value each per shares.

Corporation capital Increase

Q (22): Corporation Company (AAS) has decided to increase its capital by issuing 10,000 for public subscription at a par value of 4 per share. Issuances price is 10 collections.

Q (23): Corporation Company (QA) has decided to increase its capital by issuing 50,000 for public subscription at a par value of 10 per share. Issuances price is 12 collections paid the first payment 40% and the second payment 60%., and premiums paid in full for cash.

Q (24): GGD Corporation decided to increase its capital of $ 3,000,000 and the distribution of 300,000 shares with a par value of 10 per share to the shareholders through the conversion of surplus reserves.

Q (25): WWQ Corporation decided to increase its capital according to the following:

1- The surplus reserves 20000.

2- The bondholders 100000.

3 - Issuances 70,000 subscription paid in lump sum 10 par value each per shares.