

會計學課堂作業

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會計習題 11-5

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問題與解答：

Ex 11-5
Willow Creek Nursery, with an authorization of 75,000 shares of preference share and 200,000 shares of ordinary share, completed several transactions involving its stock on October 1, the first day of operations. The trial balance at the close of the day follows:

Cash	3,780,000		
Land	840,000		
Buildings	2,380,000		
[Share Capital - Preference, 1%, \$80 par		2,800,000	
Share Premium - Preference		420,000	
Share Capital - Ordinary, \$30 par		3,600,000	
Share Premium - Ordinary		180,000	
	<u>7,000,000</u>	<u>7,000,000</u>	

All shares within each class of stock were sold at the same price. The preference share was issued in exchange for the land and buildings. Journalize the two entries to record the transactions summarized in the trial balance.

1/1 Land	840,000	Cash	3,780,000
Buildings	2,380,000	Share Capital - Ordinary	3,600,000
Share Capital - preference	2,800,000	Share Premium - Ordinary	180,000
Share Premium - Preference	420,000		