

會計學課堂作業

班級：四技國企四乙

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11-17 Statement of changes in Equity

The shareholders' equity T accounts of I-Cards Inc. for the current fiscal year ended December 31, 2014, are as follows. Prepare a statement of changes in equity for the fiscal year ended December 31, 2014.

SHARE CAPITAL - ORDINARY	
Jan. 1 Balance	4,800,000
Apr. 14 Issued 30,000 shares	1,200,000
Dec. 31 Balance	6,000,000

SHARE PREMIUM	
Jan. 1 Balance	960,000
Apr. 14 Issued 30,000 shares	300,000
Dec. 31 Balance	1,260,000

TREASURY SHARE	
Aug. 7 Purchased 12,000 shares	552,000

RETAINED EARNINGS	
Mar. 31 Dividend	69,000
June 30 Dividend	69,000
Sept. 30 Dividend	69,000
Dec. 31 Dividend	69,000
Jan. 1 Balance	11,375,000
Dec. 31 Closing (net profit)	3,780,000
Dec. 31 Balance	14,879,000

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I-CARDS INS.
 Statement of Stockholders' Equity
 For the Year Ended December 31, 2014

	Share Capital - Ordinary \$40 par	Share Premium	Treasury Share	Retained Earnings
Balance, Jan. 1, 2014	\$4,200,000	\$960,000	—	\$11,375,000
Issued 30,000 shares of share capital-ordinary	1,200,000	300,000		
Purchased 12,000 shares as treasury share			\$(552,000)	
Net profit				3,780,000
Dividends				(276,000)
Balance, Dec. 31, 2014	\$6,000,000	\$1,600,000	\$(552,000)	\$14,879,000

Total
\$17,135,000
1,200,000
(552,000)
3,780,000
(276,000)
\$21,587,000