

BUSI 293

CHAPTER TWELVE NOTES -TEXTBOOK PAGE REFERENCES

CHAPTER NOTE PAGE	TEXTBOOK REFERENCE #	TOPIC
1	A	Example of the Shareholders' Equity section of a company which follows IFRS in Exhibit 12.1 on page 642
1	B	The benefits of share ownership are discussed on pages 644 - 645.
2	C	An excellent summary of authorized, issued and outstanding shares is presented in Exhibit 12.4 on page 646.
2	D	Discussion of par and no par value shares is presented on pages 647 – 648.
8	E	A good discussion and comparison of stock dividends and splits is presented on pages 656 – 658.
9	F	Good discussion of preferred shares and their rights is presented on pages 658 – 660.
9	G	Exhibits 12.5 and 12.6 on page 661 contain examples of the allocation of dividends between common and preferred shareholders under different scenarios.

The topics are taken from the 5th Canadian Edition of Financial Accounting by Libby, Libby, Short, Kanaan, Gowing McGraw-Hill Ryerson 2014