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Questions Chapter 14 (Continued) 8. The different effects of a stock split versus a stock dividend are: Item Stock Split Stock Dividend Total paid-in capital Total retained earnings Total par value (common stock) Par value per share No change No change No change Decrease Increase Decrease Increase No Change 9.

**CHAPTER 14**

An accounting time period that is one year in length is referred to as a fiscal year. A fiscal year that starts on January 1 and ends on December 31 is a calendar year. EXERCISE 3-2 (a) Accrual-basis accounting records the transactions that change a company's financial statements in the periods in which the events

**CHAPTER 3**

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