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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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