Commentary 1) ① Number of common stock shares before stock split = basic common stock (10,000) + paid-in capital increase (2,000) + Stock dividend (1,000) 13,000 shares ② Number of common stock shares after stock split = 1x10 (KRW 5,000 - KRW 500) 130,000 shares ③ Increased number of shares = 2 - 1=117,000 shares 2) Stock split only increases the number of shares and does not change the total capital stock, so it is not recorded. 3) ① Number of common stocks before stock merger = Number of stocks after stock split (130,000) - Number of paid-in capital reductions (13,000) 117,000 ② Number of shares of common stock after stock merger = 1÷2 (2 shares → 1 share) = 58,500 shares 4) Stock merger only reduces the number of shares and the total amount of capital remains unchanged, so it is not stated. 5) Number of stocks at the end of the year = Number of stocks after stock merger (58,500 + Right: 11,700) ± Number of shares increased or decreased after the date of stock merger (2,500)=72,700 shares 6) Ending capital amount ① Number of shares at the end of the period (72,700 shares) × KRW 1,000 won = KRW 72,700,000 ② Reflection of capital increase or decrease in basic capital = Basic capital (KRW 60,000,000) + Paid-in capital increase (KRW 10,000,000 Right: KRW 2,000,000) + Stock dividends ( KRW 5,000,000 Right: KRW 1,000,000) - Paid capital reduction (KRW 6,500,000, Right: KRW 1,300,000) + Equity conversion (KRW 2,500,000) = KRW 72,700,000