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Preview text. Chapter 14 Managerial Accounting Concepts and Principles QUESTIONS 1. The managerial accountant plays an important role in preparing the information necessary for effective

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planning and control decisions. One example is the budget, which is a quantitative expression of a company's long-run and short-run plans.

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corporations. The chapter begins with a discussion of the nature of the corporate entity, and its advantages and disadvantages. There are various types of stock, and each type has unique features.

Chapter 14: Corporate Equity Accounting ...

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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	No change	Decrease	Increase	Decrease
Increase	Decrease	Increase	No Change			

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9.

CHAPTER 14

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Chapter 14 Accounting Principles and Reporting Standards ...

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(Continued) 19. Yes. Net income does appear on the income statement—it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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