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stockholders. False.

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Chapter 14 Accounting 1 Study Guide. T/F: A stockholder is an owner of one or more shares of a corporation. T/F: Owners' equity accounts for a corporation normally are listed under a major chart of accounts division titled Capital Stock. T/F: Retained earnings are earnings distributed to stockholders.

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14-5 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

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managers. The purpose is to provide useful information to managers of an organization.

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