

EXERCISE 1: THE EXCHANGE RATE AND THE ACCOUNTING EXCHANGE RATE
Instructions: Prepare

(your answer)

Three years ago, Company A had 100,000 shares of common stock outstanding at \$100 per share. However, all shareholders have exercised their options to buy 100,000 shares of common stock at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share.

The company has 100,000 shares of common stock outstanding at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share.

Answer:

Account	Debit	Credit	Account	Debit	Credit
Common Stock	100,000		Common Stock	100,000	
Retained Earnings	100,000		Retained Earnings	100,000	
Dividends	100,000		Dividends	100,000	

The company has 100,000 shares of common stock outstanding at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share. The company has 100,000 shares of common stock outstanding at \$100 per share.

Assets		Liabilities	
Debit	Credit	Debit	Credit
Common Stock	100,000	Common Stock	100,000
Retained Earnings	100,000	Retained Earnings	100,000
Dividends	100,000	Dividends	100,000
Ending Balance	100,000	Ending Balance	100,000

Answer:

Assets		Liabilities	
Debit	Credit	Debit	Credit
Common Stock	100,000	Common Stock	100,000
Retained Earnings	100,000	Retained Earnings	100,000
Dividends	100,000	Dividends	100,000

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Sebastian Brünink

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name Sebastian Brünink.

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