

الموضوعات البحثية لمادة محاسبة شركات الأموال
الفرقة الثانية – كلية التجارة – جامعة كفر الشيخ
شعبة اللغة الإنجليزية
أ.د/ احمد عبد السلام أبو موسى

Research Paper 1

Write a research paper in this topic: Accounting for Treasury Stock

Main points:

1. Definition of treasury Stock
2. The Reasons for treasury Stock acquisition
3. Recoding purchasing treasury Stock
4. Selling treasury Stock at cost
5. Selling treasury Stock below the cost
6. Selling treasury Stock above the cost
7. Disclosure of treasury Stock (Support your answer with practical numeric examples)

Research Paper 2

Explain how to account for the issuance of ordinary and preference Stock

Main points: (Support your answer with practical and numeric examples)

1. Different types of Capital Stock
2. Recording issuance of ordinary stock at par value
3. Recording the issuance of ordinary stock at non-par but stated value
4. Recording the issuance of ordinary stock at non-par and non-stated value
5. Recording the issuance of ordinary stock for cash and non-cash assets
6. Recording the issuance of preferred stock at par value
7. Recording the issuance of preferred stock at non-par but stated value
8. Recording the issuance of preferred stock for cash and non-cash assets
9. Recording the issuance of ordinary stock and preferred stock as lump sum
10. Preparing the equity section in the corporation statement of financial position

Research Paper 3

Explain how to account for cash dividends, Stock dividends, and Stock splits.

Main points: (Support your answer with practical and numeric examples)

1. Different types of dividends (Cash, propriety, stock, and scrip)
2. The three requirements to pay cash dividends
3. Accounting for the cash dividends
4. The main reasons for stock dividends
5. Accounting for the stock dividends (small stock dividends and large stock dividends)
6. Stock splits
7. Main differences between stock dividends and stock splits and its effect on stated value per share, number of shares outstanding, and market value per share.

Research Paper 4

Discuss the major characteristics of a corporation and forming corporation

Main points: (Support your answer with practical and numeric examples)

1. Compare between the different legal forms of businesses
2. Corporation charter and its main legal elements
3. The different classification of corporations according to the purpose (non- for profit and for profit) and according to ownership (publicly held, and privately held) corporations
4. The main advantages of the corporation legal form
5. The main disadvantages of the corporation legal form
6. Differentiate between authorized, issued, and outstanding capital stock
7. Differentiate between contributed capital and non- contributed capital
8. Differentiate between common stock and preferred stock
9. Differentiate between paid in capital, Paid in capital in excess of par, retained earnings and treasury stock.
10. The journal entries to record forming a corporation
11. Discuss the main elements and components of the equity section in the balance sheet

Best wishes