
會計 CH13 公司會計

Accounting for Corporations

逐段全文中英對照 *English-中文 Bilingual*

淡江大學 資訊管理學系 114 學年度第二學期

教材：Wild, *Financial Accounting* (IFRS Edition)

內容溯源：筆記庫 [wiki](#) 章頁

Accounting for Corporations (CH13 公司會計)

Wild, *Financial Accounting* (IFRS). This chapter accounts for every line of the shareholders' equity section: how shares are issued, how dividends and splits are recorded, how preference shares differ from ordinary shares, how treasury shares work, and how equity performance is analyzed. Wild, 《財務會計》(IFRS)。本章說明股東權益區段每一行的會計處理：股份如何發行、股利與股票分割如何入帳、優先股 (preference shares) 與普通股 (ordinary shares) 有何不同、庫藏股 (treasury shares) 如何運作，以及如何分析權益績效。

§ 1 本章地位 (Chapter context)

Builds directly on the equity block introduced in CH5 and the closing process in CH4 (會計-前置複習-CH13-14基礎). Every entry applies the debit/credit rules of 概念-借貸法則 — especially the contra-equity behavior of Treasury Shares and Dividends. The reporting section uses the Retained Earnings logic of 概念-結帳與保留盈餘. Leads into CH17 ratio analysis. 本章直接建立在 CH5 引入的權益區塊與 CH4 的結帳流程之上 (會計-前置複習-CH13-14基礎)。每一筆分錄都套用 概念-借貸法則 的借貸規則，特別是庫藏股 (Treasury Shares) 與股利 (Dividends) 的權益抵減 (contra-equity) 行為。報導區段使用 概念-結帳與保留盈餘 的保留盈餘 (Retained Earnings) 邏輯。並延伸到 CH17 的比率分析。

§ 2 名詞速查 (Key terms)

中文	English	One-line meaning (一句話意義)
公司	Corporation	Separate legal entity owned by shareholders; limited liability, transferable shares; 由股東持有的獨立法律個體；有限責任、股份可轉讓
法定股數	Authorized shares	Maximum shares the charter allows the company to sell; 公司章程允許出售的最高股數
已發行股數	Issued shares	Shares actually sold/distributed; 實際已出售/已配發的股份

中文	English	One-line meaning (一句話意義)
流通在外股數	Outstanding shares	Issued shares still held by shareholders (= issued – treasury)；仍由股東持有的已發行股份 (= 已發行 – 庫藏股)
面值	Par value	Arbitrary value assigned in the charter; minimum legal capital；章程指定的任意價值；法定最低資本
無面值股	No-par share	Share without an assigned par value；未指定面值的股份
設定價值股	Stated value share	No-par share given a board-assigned stated value；由董事會指定設定價值的無面值股
股本溢價	Share Premium	Amount received above par/stated value；收到超過面值／設定價值的金額
普通股	Ordinary shares	Basic ownership; voting; residual claim；基本所有權；有表決權；剩餘請求權
優先股	Preference shares	Priority on dividends/liquidation; usually no vote；對股利／清算有優先權；通常無表決權
積欠股利	Dividends in arrears	Unpaid cumulative preference dividends owed before ordinary can be paid；普通股可分派前須先付清的未付累積優先股利
庫藏股	Treasury shares	Reacquired own shares; contra-equity, debit balance；買回的自家股份；權益抵減、借方餘額
股利宣告日／登記日／發放日	Declaration / record / payment date	The three dividend dates；三個股利日期
股票股利／無償配股	Share dividend / bonus issue	Distribution of additional shares, no cash；配發額外股份、不付現金
股票分割	Share split	Increase share count, reduce par proportionally; no entry, no equity change；增加股數、按比例降低面值；不入帳、權益不變
每股盈餘	Earnings per share (EPS)	(Net income – pref. dividends) ÷ weighted-avg ordinary shares；(淨利 – 優先股利) ÷ 加權平均普通股

中文	English	One-line meaning (一句話意義)
本益比	Price-earnings (PE) ratio	Market price per share ÷ EPS ; 每股市價 ÷ 每股盈餘
股利殖利率	Dividend yield	Annual cash dividends per share ÷ market price ; 每股年現金股利 ÷ 市價
每股帳面價值	Book value per share	Equity applicable to ordinary shares ÷ ordinary shares outstanding ; 歸屬普通股的權益 ÷ 流通在外普通股

§ 3 核心概念 (Core concepts)

1. Corporate form of organization (公司的組織型態)

A corporation is a **separate legal entity**, owned by shareholders. Advantages: separate legal existence, **limited liability**, transferable ownership, continuous life, lack of mutual agency for shareholders, ease of capital accumulation.

Disadvantages: government regulation, and corporate income **taxation** (entity tax plus tax on dividends — double taxation). 公司是與股東分離的**獨立法律個體**，由股東持有。優點：獨立法律存在、**有限責任 (limited liability)**、所有權可轉讓、永續存在、股東之間無相互代理、易於累積資本。缺點：政府管制，以及公司所得**課稅 (taxation)** (個體稅再加上股利稅——雙重課稅)。

Shareholder rights (ordinary): (1) vote at meetings, (2) sell/dispose shares, (3) **preemptive right** (first chance to buy new issues to keep proportionate ownership), (4) share proportionately in dividends, (5) share proportionately in assets on liquidation. Organization: shareholders elect a **board of directors**, which appoints officers (e.g., CEO) to run the company. 股東權利 (普通股)：(1) 於股東會表決，(2) 出售／處分股份，(3) **優先認購權 (preemptive right)** (優先購買新發行股份以維持持股比例的權利)，(4) 按比例分享股利，(5) 清算時按比例分享資產。組織架構：股東選出**董事會 (board of directors)**，由董事會任命經理人 (如執行長) 來經營公司。

Organization expenses (組織費用): legal fees, promoter fees, accounting fees to create the corporation. Expensed when incurred because the timing/amount of future benefit is uncertain. **組織費用 (Organization expenses)**：成立公司所需的律師費、發起人費、會計費。於發生時即列為費用，因為未來效益的時點／金額不確定。

■ 2. Basics of share capital (股本基礎)

- **Authorized \geq Issued \geq Outstanding.** Outstanding = Issued – Treasury. — 法定股數 (Authorized) \geq 已發行 (Issued) \geq 流通在外 (Outstanding)。流通在外 = 已發行 – 庫藏股。
- **Par value:** arbitrary charter value; the credit to Share Capital equals par \times shares; any excess goes to **Share Premium**. — 面值 (Par value)：章程指定的任意價值；貸記股本 (Share Capital) 等於 面值 \times 股數；任何超出部分計入**股本溢價 (Share Premium)**。
- **No-par:** entire proceeds credited to Share Capital. — 無面值 (No-par)：全部價款均貸記股本。
- **Stated value:** board assigns a value; proceeds split into Share Capital (stated value) and Share Premium (excess), like par. — 設定價值 (Stated value)：董事會指定一個價值；價款拆成股本（設定價值）與股本溢價（超出部分），處理方式與面值相同。

■ 3. Issuing shares (procedural P1) (發行股份，程序型 P1)

Issue 30,000 ordinary shares, \$10 par, **at par** for cash: 發行 30,000 股普通股，面值 \$10，**按面值**收現：

Cash	300,000
Share Capital—Ordinary	300,000

此分錄記錄按面值收現發行普通股：借記現金，貸記普通股股本。

Issue 30,000 shares, \$10 par, **at a premium** of \$2 (price \$12): 發行 30,000 股，面值 \$10，**溢價 \$2**（發行價 \$12）：

Cash	360,000	
Share Capital—Ordinary	300,000	(30,000 \times \$10 par)
Share Premium—Ordinary	60,000	(30,000 \times \$2)

此分錄記錄溢價發行：股本按面值入帳，超出面值的部分貸記股本溢價。

No-par at \$40: entire \$40 to Share Capital. **No-par with \$25 stated value** issued at \$40: \$25 to Share Capital, \$15 to Share Premium. **無面值、發行價 \$40**：全部 \$40 計入股本。**無面值、設定價值 \$25、發行價 \$40**：\$25 計入股本，\$15 計入股本溢價。

For noncash assets — record at fair (market) value of what is received or given, whichever is more clearly determinable: **取得非現金資產時** —— 按所收到或

所給出之公允（市場）價值入帳，取兩者中較能明確決定者：

Building	105,000	
Share Capital—Ordinary	100,000	(par)
Share Premium—Ordinary	5,000	

此分錄記錄以發行股份換取建築物：建築物按公允價值入帳，股本按面值、其餘計入股本溢價。

For services (e.g., promoter): debit Organization Expenses at fair value, credit Share Capital + Share Premium. **取得勞務時**（如發起人）：按公允價值借記組織費用 (Organization Expenses)，貸記股本 + 股本溢價。

■ 4. Dividends (procedural P2) (股利，程序型 P2)

Cash dividend — three dates: 現金股利——三個日期：

- **Declaration date:** board declares; liability created. **Dr. Retained Earnings / Cr. Dividends Payable**. — **宣告日**：董事會宣告；產生負債。 **Dr. Retained Earnings / Cr. Dividends Payable**（借記保留盈餘／貸記應付股利）。
- **Record date:** identifies who receives; **no entry**. — **登記日**：確定誰有權領取；**不作分錄**。
- **Payment date:** **Dr. Dividends Payable / Cr. Cash**. — **發放日**：**Dr. Dividends Payable / Cr. Cash**（借記應付股利／貸記現金）。

Dividends in arrears: unpaid **cumulative** preference dividends must be paid before ordinary shareholders receive anything (disclosed, not a recorded liability until declared). **積欠股利 (Dividends in arrears)**：未付的**累積 (cumulative)** 優先股利必須先付清，普通股股東才能分得任何金額（僅揭露，宣告前不入帳為負債）。

Share dividend / bonus issue (無償配股): distribution of the company's own shares, no cash. Transfers value **from Retained Earnings to share capital** (capitalizing retained earnings); total equity unchanged. **股票股利／無償配股 (Share dividend / bonus issue)**：配發公司自家股份、不付現金。將價值從保留盈餘移轉至股本（將保留盈餘資本化）；權益總額不變。

- **Small share dividend** (< ~20–25%): capitalize at **market value**. — **小額股票股利** (< 約 20–25%)：按**市價**資本化。
- **Large share dividend** (> ~20–25%): capitalize at **par/stated value**. — **大額股票股利** (> 約 20–25%)：按**面值／設定價值**資本化。Reasons for a bonus issue: keep cash for operations; lower the market price per share to a more

affordable trading range. 無償配股的理由：保留現金供營運使用；降低每股市價至更易交易的價格區間。

Share split (股票分割): increase the number of shares and reduce par proportionally (e.g., 2-for-1). **No journal entry; total equity, retained earnings, and share capital all unchanged** — only par per share and share count change. **股票分割 (Share split)：** 增加股數並按比例降低面值（如 2 換 1）。不作分錄；權益總額、保留盈餘、股本全部不變——只有每股面值與股數改變。

■ 5. Preference shares (conceptual C2) (優先股，概念型 C2)

Issued like ordinary shares but with priority. Issue 50,000 preference shares, \$100 par, at \$108: 發行方式與普通股相同，但具有優先權。發行 50,000 股優先股，面值 \$100，發行價 \$108：

Cash	5,400,000
Share Capital–Preference	5,000,000
Share Premium–Preference	400,000

此分錄記錄溢價發行優先股：優先股股本按面值入帳，超出部分貸記優先股股本溢價。

- **Cumulative vs noncumulative:** cumulative preference carries unpaid dividends forward as *arrears* that must be cleared before ordinary; noncumulative loses any skipped dividend. — **累積 vs 非累積 (Cumulative vs noncumulative)：** 累積優先股將未付股利結轉為積欠股利，須在普通股之前清償；非累積優先股則放棄任何跳過未發的股利。
- **Participating vs nonparticipating:** participating shares share in extra dividends beyond their stated rate; most preference is **nonparticipating**. — **參與 vs 非參與 (Participating vs nonparticipating)：** 參與股可分享超過其約定股利率的額外股利；多數優先股為**非參與**。
- **Convertible:** holder may convert into ordinary shares. — **可轉換 (Convertible)：** 持有人可轉換為普通股。
- **Callable:** issuer may buy back at a set **call price**. — **可贖回 (Callable)：** 發行公司可按設定的贖回價 (**call price**) 買回。

Reasons to issue preference shares: raise capital without diluting ordinary control or without an unlimited dividend commitment; boost return to ordinary shareholders when assets earn more than the preference rate. 發行優先股的理由：在不稀釋普通股控制權、亦不承諾無上限股利的情況下募集資本；當資產報酬高於優先股利率時，提升普通股股東的報酬。

■ 6. Treasury shares (procedural P3) (庫藏股，程序型 P3)

A corporation's **own** shares reacquired but not retired — **contra-equity, debit balance** (cost method). They have no voting/dividend rights and are deducted from equity. 公司買回但未註銷的自家股份——**權益抵減 (contra-equity)**、**借方餘額** (成本法)。庫藏股無表決權／股利權，且自權益中扣除。

- **Purchase** (1,000 shares at \$11.50): **Dr. Treasury Shares 11,500 / Cr. Cash 11,500**. — **買回** (1,000 股、每股 \$11.50) : **Dr. Treasury Shares 11,500 / Cr. Cash 11,500** (借記庫藏股／貸記現金)。
- **Reissue at cost**: **Dr. Cash / Cr. Treasury Shares**. — **按成本再發行** : **Dr. Cash / Cr. Treasury Shares** (借記現金／貸記庫藏股)。
- **Reissue above cost**: excess credited to **Share Premium—Treasury Shares** (never a gain on the income statement). — **高於成本再發行** : 超出部分貸記庫藏股股本溢價 (**Share Premium—Treasury Shares**) (絕不在損益表認列利益)。
- **Reissue below cost**: shortfall debited first to **Share Premium—Treasury Shares**, then to **Retained Earnings** if that runs out. **Never a loss on the income statement**. — **低於成本再發行** : 不足部分先借記庫藏股股本溢價，用罄後再借記保留盈餘 (**Retained Earnings**)。絕不在損益表認列損失。
- **Retiring (cancelling) shares**: remove the original capital amounts; no gain/loss recognized — differences go through **Share Premium / Retained Earnings**. — **註銷股份** : 沖除原始資本金額；不認列利益／損失——差額透過股本溢價／保留盈餘調整。

■ 7. Reporting income and equity (conceptual C3) (報導損益與權益，概念型 C3)

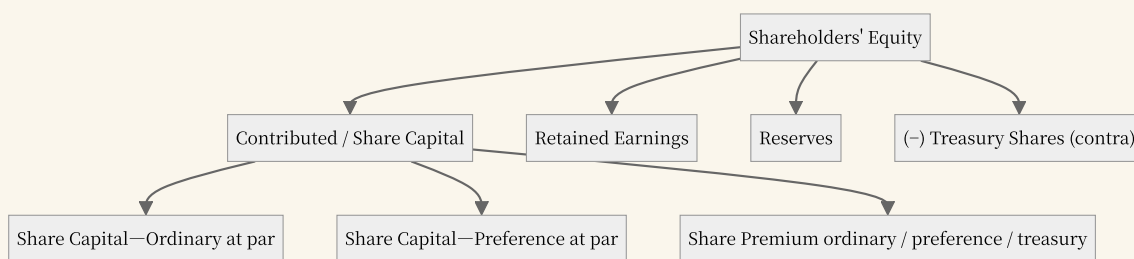
- **Statement of profit or loss and other comprehensive income (OCI)**: profit/loss plus items bypassing profit (e.g., certain revaluations, FX on foreign operations, some investment gains/losses). — **損益及其他綜合損益 (OCI) 表** : 損益再加上不經損益的項目 (如某些重估價、國外營運的匯兌、部分投資損益)。
- **Statement of changes in equity**: reconciles each equity component from beginning to ending balance (share capital, retained earnings, reserves, treasury). — **權益變動表** : 將每一權益組成自期初餘額調節至期末餘額 (股本、保留盈餘、準備、庫藏股)。
- **Retained earnings restrictions**: part of RE may be restricted (loan covenant, treasury purchases) and unavailable for dividends — disclosed.

— **保留盈餘限制**：部分保留盈餘可能受限（借款條款、買回庫藏股），不可分配為股利——須揭露。

- **Reserves**: equity arising from events other than transactions with owners (e.g., revaluation surplus, FX translation). — **準備 (Reserves)**：因與業主交易以外的事件而產生的權益（如重估價剩餘、匯率換算）。
- **Prior period errors**: corrected retrospectively by adjusting the beginning balance of retained earnings, not in current profit. — **前期錯誤**：採追溯更正，調整保留盈餘的期初餘額，而非計入當期損益。

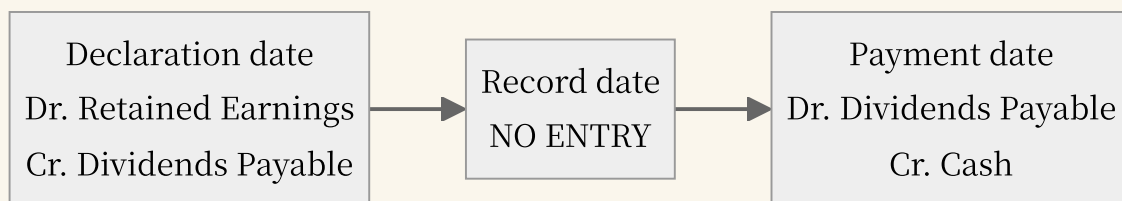
§ 4 圖解 (Diagrams)

Shareholders' equity structure: 股東權益結構：



上圖將股東權益拆成股本（普通股、優先股、股本溢價）、保留盈餘、準備，以及作為抵減項的庫藏股。

Cash dividend timeline: 現金股利時間軸：



上圖呈現現金股利三個日期的分錄：宣告日產生負債、登記日不作分錄、發放日付現。

§ 5 完整範例 (Worked example — journal entries) (完整範例——分錄)

Dillon issues, then deals in, its shares: Dillon 公司發行並後續交易其股份：

Jan 5	Cash	360,000	
	Share Capital—Ordinary	300,000	(30,000 × \$10 par)
	Share Premium—Ordinary	60,000	(issued at \$12)
Mar 5	Treasury Shares—Ordinary	11,500	
	Cash	11,500	(reacquired 1,000)
May 1	Cash	12,000	
	Treasury Shares—Ordinary	11,500	
	Share Premium—Treasury Shares	500	(reissued 1,000 @
Jun 1	Retained Earnings	3,000	
	Dividends Payable	3,000	(declared \$1/share *no entry on rec
Jun 20	Dividends Payable	3,000	
	Cash	3,000	(payment date)

上列分錄串起本章所有交易：1/5 溢價發行普通股、3/5 按 \$11.50 買回庫藏股、5/1 以高於成本再發行庫藏股（差額入庫藏股股本溢價）、6/1 宣告現金股利（登記日不作分錄）、6/20 發放股利付現。

§ 6 更多範例 (Focused examples) (聚焦範例)

- 1. Share dividend, small (10%):** 100,000 shares outstanding, 10,000-share dividend at market \$15. Dr. Retained Earnings 150,000 / Cr. Share Capital—Ordinary 100,000 (10,000 × \$10 par) / Cr. Share Premium—Ordinary 50,000. Capitalized at **market** because small. — **小額股票股利 (10%)**：流通在外 100,000 股，配發 10,000 股、市價 \$15。Dr. Retained Earnings 150,000 / Cr. Share Capital—Ordinary 100,000 (10,000 × \$10 面值) / Cr. Share Premium—Ordinary 50,000。因屬小額而按**市價**資本化。
- 2. Share split, 2-for-1:** 30,000 shares of \$10 par become 60,000 shares of \$5 par. **No entry.** Total equity unchanged. — **股票分割，2 換 1**：30,000 股、面值 \$10 變成 60,000 股、面值 \$5。**不作分錄**。權益總額不變。
- 3. Treasury reissue below cost:** bought at \$11.50, reissue 600 at \$9. Debit Cash 5,400; debit Share Premium—Treasury (up to its balance) then Retained Earnings; credit Treasury Shares 6,900 (600 × \$11.50). No loss on income statement. — **庫藏股低於成本再發行**：以 \$11.50 買回，按 \$9 再發行 600 股。借記現金 5,400；先借記庫藏股股本溢價（以其餘額為限）再借記保留盈餘；貸記庫藏股 6,900 (600 × \$11.50)。損益表不認列損失。

§ 7 易錯點 (Common errors: wrong → right) (易錯點：錯誤 → 正確)

- ❌ Treasury Shares recorded with a credit balance → ✅ **debit** balance, contra-equity, shown in parentheses. Why: it reduces equity. — ❌ 將庫藏股記為貸方餘額 → ✅ **借方餘額**、權益抵減、以括號表示。原因：它使權益減少。
- ❌ Booking a "gain" when reissuing treasury above cost → ✅ credit **Share Premium—Treasury Shares**. Why: transactions in a company's own shares never hit profit or loss. — ❌ 高於成本再發行庫藏股時認列「利益」 → ✅ 貸記庫藏股股本溢價。原因：公司自家股份的交易絕不影響損益。
- ❌ Making a journal entry for a share split → ✅ **no entry**; only memo (par and count change). — ❌ 為股票分割作分錄 → ✅ **不作分錄**；僅作備忘（面值與股數改變）。
- ❌ Capitalizing a large share dividend at market → ✅ large (> ~20–25%) at **par/stated value**. — ❌ 將大額股票股利按市價資本化 → ✅ 大額 (> 約 20–25%) 按面值／設定價值。
- ❌ Recording a dividend liability on the record date → ✅ liability arises on the **declaration date**; record date has **no entry**. — ❌ 在登記日記錄股利負債 → ✅ 負債於宣告日產生；登記日不作分錄。
- ❌ Crediting Share Capital for the full issue price above par → ✅ Share Capital = par only; excess to **Share Premium**. — ❌ 將超過面值的全部發行價貸記股本 → ✅ 股本僅等於面值；超出部分計入股本溢價。

§ 8 練習 (Practice — with hidden answers) (練習——附隱藏解答)

Q1. Issue 5,000 ordinary shares, \$5 par, at \$13 cash. Journalize. Q1. 發行 5,000 股普通股，面值 \$5，按 \$13 收現。請作分錄。

► Answer (解答)

Q2. A company has 6,000 7% cumulative preference shares (\$50 par) and skipped last year's dividend. This year it pays \$54,000 total. How much goes to ordinary? Q2. 某公司有 6,000 股 7% 累積優先股（面值 \$50），去年跳過未發股利。今年共支付 \$54,000。普通股可分得多少？

► Answer (解答)

Q3. Reacquire 1,000 treasury shares at \$11.50, later reissue 1,000 at \$12.

Journalize both. Q3. 以每股 \$11.50 買回 1,000 股庫藏股，之後按每股 \$12 再發行 1,000 股。請作兩筆分錄。

► Answer (解答)

Q4. 30,000 shares of \$10 par split 3-for-1. What is the entry and the new par?

Q4. 30,000 股、面值 \$10 進行 3 換 1 分割。分錄為何？新面值為何？

► Answer (解答)

§ 9 測驗 (Objective quiz) (客觀測驗)

1. Treasury Shares normal balance is on the: (a) credit side (b) **debit side**. — 庫藏股的正常餘額在：(a) 貸方 (b) **借方**。
2. A 2-for-1 share split requires: (a) Dr. Retained Earnings (b) **no entry**. — 2 換 1 的股票分割需要：(a) 借記保留盈餘 (b) **不作分錄**。
3. Issuing 1,000 shares of \$5 par at \$7 → Share Premium credited: (a) **\$2,000** (b) \$7,000. — 按 \$7 發行 1,000 股、面值 \$5 → 貸記股本溢價：(a) **\$2,000** (b) \$7,000。
4. The dividend liability is recorded on the: (a) **declaration date** (b) record date. — 股利負債記錄於：(a) **宣告日** (b) 登記日。
5. Reissuing treasury above cost credits: (a) Gain on Sale (b) **Share Premium** — **Treasury Shares**. — 高於成本再發行庫藏股貸記：(a) 出售利益 (b) **庫藏股股本溢價**。
6. EPS denominator uses: (a) authorized shares (b) **weighted-average ordinary shares outstanding**. — 每股盈餘的分母採用：(a) 法定股數 (b) **加權平均流通在外普通股**。

► Answers (解答)

§ 10 Decision Analysis (analytical A1-A4) (決策分析，分析型 A1-A4)

A1 — Earnings per share (EPS): A1 — 每股盈餘 (EPS) :

$$\text{Basic EPS} = \frac{\text{Net income} - \text{Preference dividends}}{\text{Weighted-average ordinary shares outstanding}}$$

(基本每股盈餘 = (淨利 - 優先股利) ÷ 加權平均流通在外普通股) Example: (40,000 - 7,000) ÷ 5,000 = \$6.60. 範例: (40,000 - 7,000) ÷ 5,000 = \$6.60。

A2 — Price-Earnings (PE) ratio: A2——本益比 (PE) :

$$\text{PE} = \frac{\text{Market price per share}}{\text{EPS}}$$

(本益比 = 每股市價 ÷ 每股盈餘) A high PE signals the market expects higher future earnings. 高本益比代表市場預期未來盈餘較高。

A3 — Dividend yield: A3——股利殖利率 (dividend yield) :

$$\text{Dividend yield} = \frac{\text{Annual cash dividends per share}}{\text{Market price per share}}$$

(股利殖利率 = 每股年現金股利 ÷ 每股市價) Identifies income (high yield) vs growth (low yield) shares. 用以區分收益型股票 (高殖利率) 與成長型股票 (低殖利率)。

A4 — Book value per ordinary share: A4——每股普通股帳面價值 (book value) :

$$\text{Book value} = \frac{\text{Equity applicable to ordinary shares}}{\text{Ordinary shares outstanding}}$$

(每股帳面價值 = 歸屬普通股的權益 ÷ 流通在外普通股) With preference shares present, subtract preference equity (call price + any arrears) from total equity first. Book value differs from market value. 若有優先股存在，須先自權益總額扣除優先股權益 (贖回價 + 任何積欠股利)。帳面價值不同於市場價值。

§ 11 歸納 (Cheat sheet) (歸納速覽)

Topic (主題)	One-line point (一句重點)	Signature trap (典型陷阱)
Issuing shares (發行股份)	Share Capital = par; excess → Share Premium; 股本 = 面值; 超出部分計入股本溢價	crediting full price to Share Capital; 將全部發行價貸記股本

Topic (主題)	One-line point (一句重點)	Signature trap (典型陷阱)
Cash dividend (現金股利)	liability on declaration; no entry on record; 宣告日產生負債; 登記日不作分錄	recording liability on record date; 在登記日記錄負債
Share dividend (股票股利)	RE → share capital; small@market, large@par; 保留盈餘 → 股本; 小額按市價、大額按面值	total equity "changes" (it doesn't); 以為權益總額「改變」(其實不變)
Share split (股票分割)	no entry; par & count change; 不作分錄; 面值與股數改變	journalizing it; 為其作分錄
Treasury shares (庫藏股)	contra-equity, debit; no P/L gain/loss; 權益抵減、借方; 損益不認列利益/損失	credit balance / "gain on sale"; 貸方餘額 / 「出售利益」
Preference (優先股)	cumulative arrears paid before ordinary; 累積積欠股利須在普通股之前清償	forgetting prior-year arrears; 忘記前一年的積欠股利
EPS (每股盈餘)	(NI - pref. div) ÷ wtd-avg ordinary; (淨利 - 優先股利) ÷ 加權平均普通股	using authorized shares; 誤用法定股數

One-line summary: CH13 records every movement in shareholders' equity — issuance, dividends, splits, preference, treasury — and analyzes it (EPS, PE, yield, book value), and transactions in a company's own shares never touch profit or loss. 一句話總結：CH13 記錄股東權益的每一項變動——發行、股利、分割、優先股、庫藏股——並加以分析 (EPS、本益比、殖利率、帳面價值)，而公司自家股份的交易絕不影響損益。

§ 12 自我檢核 (Self-check) (自我檢核)

1. Authorized vs issued vs outstanding — define each. — 法定股數 vs 已發行 vs 流通在外——各自定義為何。
2. At what value do you capitalize a small vs large share dividend? — 小額與大額股票股利各按什麼價值資本化？
3. Why is no entry made for a share split? — 為何股票分割不作分錄？
4. Walk the three dividend dates and the entry (if any) at each. — 逐一說明股利三個日期及各自的分錄 (若有)。

5. Why can reissuing treasury shares never produce a gain or loss? — 為何再發行庫藏股絕不會產生利益或損失？
6. With cumulative preference present, who gets paid first and by how much? — 有累積優先股時，誰先受償、金額多少？
7. State the EPS formula including the preference adjustment. — 寫出含優先股調整的每股盈餘公式。

§ 13 與其他章／科的連結

- 前置：會計-前置複習-CH13-14基礎、概念-借貸法則、概念-結帳與保留盈餘
- 後續：會計-CH14-長期負債 (equity vs debt financing 對照)
- 延伸：CH17 ratio analysis (EPS/PE/yield/book value 餵入) — 範圍: 延伸 for this exam.

筆記區 Notes

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