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Par Value Vs P/S Book Value
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2015 Background Hearts ‘ R Us (the Company) is an early stage, non-public research and development medical device company. They are in the final stages of going to market with the Heart Valve System.

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Daniel Albarran Prof. Adams
ATG 302 2/24/15 Hearts R Us
Case Under normal circumstances, preferred stock is classified as an equity item. However, there are certain cases in which preferred stock could be classified differently on the balance sheet.

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Solution in the marketplace but is in the final stages of going to market with the Heart Valve System.

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If Hearts R Us were to fall under SEC requirements, it would still not change because according to FASB ASC 480-10-S99-3A

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Solution preferred securities that are redeemable for cash or other assets to be classified outside of permanent equity if they are redeemable (1) at a fixed or determinable price on a fixed or determinable date, (2) at the option of the holder, or (3) upon the occurrence of an event that is not solely within the...

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Hearts has secured financing by issuing \$3.5 million of Series A preferred shares (\$1 par value) to Bionic Body (Bionic), an SEC registered company that produces

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medical devices, one of which could be used as supplement to the HVS. For its considerations, Bionic received a seat on Hearts ' Board. Read More.

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Hearts ‘ R Us (Hearts) is a personal early-stage R&D business in the last trial of a medical gadget that will transform the method heart valve flaws are fixed – the Heart Valve System (HVS). Hearts has actually protected funding by providing

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~~\$3.5~~ countless Series A preferred shares (\$ 1 par worth) to Bionic Body (Bionic), an SEC signed up business that produces medical gadgets, among which might be utilized as supplement to the HVS.

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View Essay - Hearts ' R Us Preferred Stock Classification from ACCT 351 at Central Washington University. Vy Huynh Research Case Study 2 Professor: Zhong, Ke Date: 06/02/2015
HEART R US Research

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