

Book Value per Share of Common Stock

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(assuming no preferred stock)

Book value per share of common stock = Amount of stockholders' equity divided by the number of shares of common stock outstanding

The amounts used on this form are hypothetical amounts.

The calculation of **book value per share of common stock** includes:

Stockholders' equity (if no preferred stock) from the balance sheet dated Dec. 31, 2022.

Number of shares of common stock outstanding *as of the date of the balance sheet*.

Stockholders' equity (if no preferred stock)	\$ 355,000	SE
Number of shares of common stock outstanding	10,000	SO
= Book value per share of common stock	\$ 35.50	BV (SE / SO)

Notes:

SE When a corporation has no preferred stock, enter the total amount of stockholders' equity. For the above calculation, we assume that the total of stockholders' equity at December 31, 2022 was \$355,000.

SO The number of shares of common stock outstanding on the balance sheet date is reported in the stockholders' equity section of a corporation's balance sheet. On this filled-in form we are assuming the following number of shares of common stock:

Number of shares of common stock issued	11,000	SI
<i>minus</i> the number of common shares in treasury	1,000	ST
= Number of shares of common stock outstanding	10,000	SO (SI - ST)

BV The book value per share of common stock is *not* the same as the market value per share.

For a blank form see **Form R22**.

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