

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

Stockholders' equity (if no preferred stock) from the balance sheet dated _____.

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

| | | | |
|---|-----------------|-----------|-----------|
| Stockholders' equity (if no preferred stock) | \$ _____ | SE | |
| Number of shares of common stock outstanding | _____ | SO | |
| = Book value per share of common stock | \$ _____ | BV | (SE / SO) |

Notes:

SE When a corporation has no preferred stock, enter the total amount of stockholders' equity.

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. The calculation of the number of shares of common stock outstanding is:

| | | | |
|---|--------------|-----------|-----------|
| Number of shares of common stock issued | _____ | SI | |
| <i>minus</i> the number of common shares in treasury | _____ | ST | |
| = Number of shares of common stock outstanding | _____ | SO | (SI - ST) |

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

See **Filled-In Form R22** for an illustration.

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