

## Solutions – Chapter 6

### Problem 6-1

(a)

Garcia would record sales of \$500, cost of sales of \$300 and income tax of \$60 (a)

Cornwall would record a purchase of inventory for cash of \$500 (b)

NC = No change

From a consolidated point of view,

Sales and purchases for new transaction

| Intercompany inventory profits                                 | Before<br>tax | 30%<br>tax  | 500 (c)<br>After<br>tax |
|--|---------------|-------------|-------------------------|
| Closing inventory – Parent selling (downstream)<br>(500 x 0.4) | <u>\$200</u>  | <u>\$60</u> | <u>\$140</u> (d)        |

|  | Garcia | Cornwall | Consolidated |
|--|--------|----------|--------------|
| Cash 160 +(a) 500; 690 – (a) 500; Sum                | 660    | 190      | 850          |
| Inventory 640 – (a) 300; 350 +(b) 500; Sum – (d) 200 | 340    | 850      | 990          |
| Deferred tax NC; NC; Sum +(d) 60                     | 100    | 70       | 230          |
| Sales 8,000 + (a) 500; NC; Sum – (c) 500 = NC        | 8,500  | 5,600    | 13,600       |
| Cost of sales 4,800 + (a) 300; NC;                   | 5,100  | 4,000    |              |
| Sum – (c) 500 + (d) 200                              |        |          | 8,800        |
| Income tax expense 800 + (a) 60; NC;                 | 860    | 540      |              |
| Sum – (d) 60 = NC                                    |        |          | 1,340        |

# Advanced Accounting Chapter 6 Solutions

**Debra C. Jeter, Paul Kent Chaney**



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professionals working on IHCPs due to its comprehensive scope and dedication to the topic The Second Edition of the book is a largely revised version of the First Edition with several all new chapters and significant enhancement of the previous material Over the past 30 years the authors of this Second Edition have collaborated on research projects that form the basis for this book which can serve as an effective textbook for graduate students and as a reliable reference book for professionals Examples and problems throughout the text reinforce concepts presented The Second Edition continues emphasis from the First Edition on linear heat conduction problems with revised presentation of Stolz Function Specification and Tikhonov Regularization methods and expands coverage to include Conjugate Gradient Methods and the Singular Value Decomposition method The Filter Matrix concept is explained and embraced throughout the presentation and allows any of these solution techniques to be represented in a simple explicit linear form Two direct approaches suitable for non linear problems the Adjoint Method and Kalman Filtering are presented as well as an adaptation of the Filter Matrix approach applicable to non linear heat conduction problems In the Second Edition of Inverse Heat Conduction III Posed Problems readers will find A comprehensive literature review of IHCP applications in various fields of engineering Exact solutions to several fundamental problems for direct heat conduction problems the concept of the computational analytical solution and approximate solution methods for discrete time steps using superposition of exact solutions which form the basis for the IHCP solutions in the text IHCP solution methods and comparison of many of these approaches through a common suite of test problems Filter matrix form of IHCP solution methods and discussion of using filter form Tikhonov regularization for solving complex IHCPs in multi layer domain with temperature dependent material properties Methods and criteria for selection of the optimal degree of regularization in solution of IHCPs Application of the filter concept for solving two dimensional transient IHCP problems with multiple unknown heat fluxes Estimating the heat transfer coefficient  $h$  for lumped capacitance body and bodies with temperature gradients Bias in temperature measurements in the IHCP and correcting for temperature measurement bias Inverse Heat Conduction is a must have resource on the topic for mechanical aerospace chemical biomedical or metallurgical engineers who are active in the design and analysis of thermal systems within the fields of manufacturing aerospace medical defense and instrumentation as well as researchers in the areas of thermal science and computational heat transfer

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web jul 3 2023 the schematic i have sorry no wiring diagram for the carver cascade 2 shows two fuses in the control panel worth a check just in case one is loose or failed it also says green wire is positive and white is negative no mention of the other colours though also check that the gas is open and the inline gas valve in the pipework

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web aug 10 2008 the carver cascade 2 is a 9 litre storage water heater which when running on gas will heat the water to 65deg c in about 45 minutes on 240v mains assuming it has this facility the time can be somewhat longer or shorter depending on the wattage 630w 3amp to 840w 5amp of the element fitted you can use both gas and electric together for

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web aug 10 2011 elddis project fitting a carver cascade water heater recently i took out the old morco water heater to replace it with a carver cascade cascades fit through the wall into the caravan making an error cutting a hole in the wall can be a disaster so i took extra care

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web complete the hot water system allowing enough hose to make the connection to the heater through the hole in the caravan wall 10 3 pumps taps taps which control the pump by a switch in each tap are considered most suitable but the heater will also work on systems using a pressure switch to control the pump provided that the pressure operating the

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web the cascade 2 and 2 ge version are models of integrated water heaters typically installed in touring caravans in the 80s and 90s they are essentially storage water heaters with an ample capacity of 9 litres which works out at around 2 gallons the unit is recognisable by it s flue cowl being visible on one of the external sides of the caravan

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web dec 6 2013 i am looking for a wiring diagram for my carver cascade ge water heater the wires are inside the small white control box which fits outside onto the top of the water heater i am a symbol owner and would very much appreciate any help

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web sep 1 2016 there is a manual for installation of carver cascade 2 arcsystems biz manuals cascade2 pdf with information on wiring if you still require further info then contact gary as per his preference on his mobile monday to friday 9 am to 5 pm details on the website

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