

Test Bank for Advanced Accounting, 14e Joe Ben Hoyle

Student name: _____

MULTIPLE CHOICE - Choose the one alternative that best completes the statement or answers the question.

1) Baker Company owns 15% of the common stock of Charlie Corporation and used the fair-value method to account for this investment. Charlie reported net income of \$120,000 for 2021 and paid dividends of \$70,000 on October 1, 2021. How much income should Baker recognize on this investment in 2021?

- A) \$18,000.
- B) \$10,500.
- C) \$28,500.
- D) \$7,500.
- E) \$50,000.

2) Loeffler Company owns 35% of the common stock of Tetter Co. and uses the equity method to account for the investment. During 2021, Tetter reported income of \$260,000 and paid dividends of \$90,000. There is no amortization associated with the investment. During 2021, how much income should Loeffler recognize related to this investment?

- A) \$90,000.
- B) \$91,000.
- C) \$122,500.
- D) \$31,500.
- E) \$59,500.

3) On January 1, 2021, Lee Company paid \$1,870,000 for 80,000 shares of Thomas Co.'s voting common stock which represents a 45% investment. No allocation to goodwill or other specific account was necessary. Significant influence over Thomas was achieved by this acquisition. Thomas distributed a dividend of \$2.00 per share during 2021 and reported net income of \$720,000. What was the balance in the *Investment in Thomas Co.* account found in the financial records of Lee as of December 31, 2021?

Advanced Accounting Midterm Answers

University of Illinois at Urbana-Champaign. Student Senate

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Tests and Measurements in Business Education Mathilde Hardaway,Thomas Bradley Maier,1952 **The Management Accountant** ,1986 The British National Bibliography Cumulated Subject Catalogue ,1968 Educational Innovation in Economics and Business Roger Ottewill,Liz Borredon,Laurent Falque,Bruce Macfarlane,Ann Wall,2013-03-09 Like previous volumes in the Educational Innovation in Economics and Business series this one is genuinely international in terms of its coverage With contributions from ten different countries and four continents it reflects the worldwide interest in and commitment to innovation in business education with a view to enhancing the learning experience of both undergraduates and postgraduates It should prove of value to anyone engaged directly in business education defined broadly to embrace management finance economics informational studies and ethics or who has responsibility for fostering the professional development of business educators The contributions have been selected with the objective of encouraging and inspiring others as well as illustrating developments in the sphere of business education **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1958 Includes Part 1 Number 1 2 Books and Pamphlets Including Serials and Contributions to Periodicals January December Subject Guide to Books in Print ,2001 Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office Library of Congress. Copyright Office,1978 Subject Guide to Children's Books in Print 1997 Bowker Editorial Staff,R R Bowker Publishing,1996-09

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