

## Chapter 01

### The Equity Method of Accounting for Investments

#### Multiple Choice Questions

1. Gaw Company owns 15% of the common stock of Trace Corporation and used the fair-value method to account for this investment. Trace reported net income of \$110,000 for 2011 and paid dividends of \$60,000 on October 1, 2011. How much income should Gaw recognize on this investment in 2011?

- A. \$16,500.
- B. \$9,000.
- C. \$25,500.
- D. \$7,500.
- E. \$50,000.

2. Yaro Company owns 30% of the common stock of Dew Co. and uses the equity method to account for the investment. During 2011, Dew reported income of \$250,000 and paid dividends of \$80,000. There is no amortization associated with the investment. During 2011, how much income should Yaro recognize related to this investment?

- A. \$24,000.
- B. \$75,000.
- C. \$99,000.
- D. \$51,000.
- E. \$80,000.

3. On January 1, 2011, Pacer Company paid \$1,920,000 for 60,000 shares of Lennon Co.'s voting common stock which represents a 45% investment. No allocation to goodwill or other specific account was made. Significant influence over Lennon was achieved by this acquisition. Lennon distributed a dividend of \$2.50 per share during 2011 and reported net income of \$670,000. What was the balance in the *Investment in Lennon Co.* account found in the financial records of Pacer as of December 31, 2011?

- A. \$2,040,500.
- B. \$2,212,500.
- C. \$2,260,500.
- D. \$2,171,500.
- E. \$2,071,500.

# Advanced Accounting Questions And Answers

**Walton School of Commerce**



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web alfred bernhard nobel anhören i war ein schwedischer chemiker und erfinder ihm wurden insgesamt 355 patente erteilt nobel ist der erfinder des dynamits sowie stifter und namensgeber des nobelpreises das chemische element nobelium wurde nach ihm benannt auch die pflanzengattung nobeliodendron o c schmidt aus der familie der

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web alfred bernhard nobel spreek uit no b e l stockholm 21 oktober 1833 san remo 10 december 1896 was een zweeds chemicus en industrieel het bekendst is zijn uitvinding van het dynamiet in 1866 hoewel hij ook een reeks andere explosiemiddelen heeft uitgevonden en gefabriceerd het chemische element nobelium is naar hem genoemd

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web alfred nobel was born in stockholm on 21 october 1833 his father immanuel nobel was an engineer and inventor who built bridges and buildings in stockholm in connection with his construction work immanuel nobel also experimented with different techniques for blasting rocks alfred nobel

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web signature alfred bernhard nobel noo'bel noh bel swedish 'älfɾəd no'βɛl: i 21 october 1833 10 december 1896 was a swedish chemist engineer inventor businessman and philanthropist he is known for creating dynamite as well as having bequeathed his fortune to establish the nobel prize

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web alfred bernhard nobel biyografisi alfred bernhard nobel 1833 doğumlu İsveç li kimyager mühendis dinamit i icat eden bilim adamı nobel Ödülü nün fikir babası



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web alfred bernhard nobel 21 ekim 1833 stokholm İsveç 10 aralık 1896 san remo İtalya İsveçli kimyager ve mühendis dinamitin mucidi vasiyetiyle nobel Ödülleri ni başlatmıştır sentetik element nobelyuma onun adı verilmiştir

*alfred nobel kimdir biyografi biyografi arşivi kim kimdir* - Sep 11 2022

web alfred nobel 21 ekim 1833 yılında stockholm de doğdu büyük bir İsveçli mucit ve sanayici olan alfred nobel birçok zıt yönleri olan bir insandı İflas etmiş bir kişinin oğluydu fakat kendisi bir milyoner oldu edebiyat aşığı bir fencydi ardından bir ideal bırakan sanayici oldu