

Fundamentals of Advanced Accounting

6th Edition

by

Hoyle/Schaefer/Doupnik

Key Figures in Selected Problems

(Check figures for multiple choice questions not provided.)

CHAPTER 1

- P1-13: Amortization of copyright = \$34,000
Investment account balance at 12/31/15 = \$1,210,000
- P1-14: (a) Investment in Steel at 12/31/15 = \$2,500,000
(b) Equity income of Steel = \$252,000
- P1-15: (a) Goodwill = \$375,000
(b) Equity in 2015 earnings of Sauk Trail = \$117,000
(c) Investment in Sauk Trail 12/31/15 = \$2,835,000
- P1-16: (a) Goodwill = \$4,000
Investment in Holster, 12/31/15 = \$80,000
(b) Investment income under fair value option = \$13,000
- P1-17: Goodwill = \$66,000
- P1-18: Excess cost to trademark = \$30,000 (1st purchase), \$9,000 (2nd purchase)
Book value of McKenzie; January 1, 2015 = \$1,850,000
Prior period adjustment to restate figures to equity method = \$12,000
- P1-19: Unrealized gross profit = \$40,000
Intra-entity gross profit to be deferred = \$10,000
- P1-20: (a) Intra-entity unrealized gain = \$3,000
- P1-21: Gain on sale of 9,000 shares = \$31,000
- P1-25: (a) Equity income recognized by Matthew in 2015 = \$ 16,560
(b) Investment in Lindman, 12/31/15 = \$342,560
- P1-26: (a) Investment in Bellevue, 12/31/15 = \$123,100
2015 equity income accrual = \$21,800
(b) Reported income from investment in Bellevue = \$17,500
- P1-27: (a) Equity income – 2013 = \$17,250
(b) Investment in Barringer – 12/31/15 = \$377,750
(c) Deferral of 2015 intra-entity gross profit = \$5,400
2015 amortization of second purchase = \$2,000
- P1-28: (a) Equity income – 2014 = \$2,765
(b) Investment in Barker, 12/31/15 = \$59,771.25

Fundamentals Of Advanced Accounting

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