

Exercise 14.2 ACQUISITION OF SHARES IN ACQUIREE

Prepare the journal entries in the records of Desert Ltd to record these events.

DESERT LTD – ISLAND LTD

Consideration transferred:

Shares: $2 \times 100\,000 \times \4	\$800 000
Cash: $\$1.50 \times 100\,000$	<u>150 000</u>
	<u>\$950 000</u>

Journal entries: Desert Ltd

Shares in Island Ltd	Dr	950 000	
Share capital	Cr		800 000
Cash	Cr		150 000
(Acquisition of shares in Island Ltd)			
Share capital	Dr	800	
Cash	Cr		800
(Share issue costs)			

Intermediate Accounting Answer Chapter14

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



Intermediate Accounting Answer Chapter14:

Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22 J. David Spiceland, 2004

Intermediate Accounting, , Working Papers Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-06-21

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