

Part 2

Assume that although Selk owns 30% of Kildaire's outstanding stock, circumstances indicate that it does not have a significant influence over the investee and that it is classified as an available-for-sale security investment.

Required:

1. Prepare journal entries to record the preceding transactions and events for Selk. Also prepare an entry dated January 2, 2015, to remove any balance related to the fair value adjustment. **(If no entry is required for a particular transaction, select "No journal entry required" in the first account field.)**

The screenshot shows a software interface with two overlapping windows. The background window is titled 'Journal Entry' and has a tab labeled 'view trans'. It contains a table with columns 'Date' and 'Selk p stock'. The 'Date' column has a value 'Jan 05, 2015' in the first row. The 'Selk p stock' column is empty. The foreground window is titled 'transaction list' and contains a list of seven transactions. A green bar at the bottom of the 'transaction list' window indicates that a journal entry has been entered.

Date	Selk p stock
Jan 05, 2015	

transaction list

1. Selk purchased 80,000 shares (30% of total) of Kildaire's common stock for \$2,080,000.
2. Kildaire declared and paid a cash dividend of \$5.20 per share.
3. Kildaire's net income for 2013 is \$1,364,000, and the fair value of its stock at December 31 is \$32.00 per share.
4. Kildaire declared and paid a cash dividend of \$4.10 per share.
5. Kildaire's net income for 2014 is \$1,676,000, and the fair value of its stock at December 31 is \$34.00 per share.
6. Selk sold all of its investment in Kildaire for \$2,320,000 cash.
7. Remove any balance related to the fair value adjustment

journal entry has been entered

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Victor M. Corman



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