

PROBLEM 9-14

Crown Manufacturing acquired 75 percent of Downey Enterprises on March 31, 2005, for \$3,440,000. Downey's book value at that date totaled \$4,000,000. Appraised values were greater than book value for identifiable intangible assets in the following amounts: trademark \$1,000,000 and plant and equipment \$1,000,000. The purchase differential for trademark is to be amortized over five months and plant and equipment over ten years. For the remainder of 2005 Downey reports net income of \$200,000 and loss of \$100,000 in December. The following statements were for Crown at December 31, 2005, and Downey at March 31 and December 31, 2005.

	Crown Downey		
	2005	2005	2005
Crown			
Trademark	\$1,000,000	\$1,750,000	\$1,000,000
Plant and Equipment	2,000,000	200,000	200,000
Accumulated Depreciation	10,000,000	5,100,000	5,100,000
Investment in Downey	3,440,000		
Equity	6,440,000	1,850,000	6,440,000
Retained Earnings	2,200,000	200,000	200,000
\$8,640,000	\$2,050,000	\$2,050,000	
Downey			
Trademark	\$1,000,000	\$200,000	
Common Stock	200,000	200,000	
Accumulated Preferred Capital			200,000
Retained Earnings	2,800,000	2,800,000	
\$3,000,000	\$400,000	\$400,000	
Notes			
\$1,000,000		\$1,000,000	
Accrued Interest (Note 1000)			
Accumulated of Downey	200,000		
Trademark (Goodwill)	2,200,000		
\$3,400,000	\$2,000,000	\$2,000,000	

Required:

- Prepare the journal entries necessary for Crown's books for 2005 assuming that Crown made this acquisition effective to purchase for its investment in Downey.
- Prepare all subsequent periodization in journal entry form necessary to consolidate Crown and Downey at December 31, 2005.

Exercise 3 14 Crane Mechanics Solution

CH Cherryholmes

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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Exercises and Solutions in Statistical Theory Lawrence L. Kupper, Brian. H Neelon, Sean M. O'Brien, 2013-06-24 Exercises and Solutions in Statistical Theory helps students and scientists obtain an in depth understanding of statistical theory by working on and reviewing solutions to interesting and challenging exercises of practical importance Unlike similar books this text incorporates many exercises that apply to real world settings and provides much more thorough solutions The exercises and selected detailed solutions cover from basic probability theory through to the theory of statistical inference Many of the exercises deal with important real life scenarios in areas such as medicine epidemiology actuarial science social science engineering physics chemistry biology environmental health and sports Several exercises illustrate the utility of study design strategies sampling from finite populations maximum likelihood asymptotic theory latent class analysis conditional inference regression analysis generalized linear models Bayesian analysis and other statistical topics The book also contains references to published books and articles that offer more information about the statistical concepts Designed as a supplement for advanced undergraduate and graduate courses this text is a valuable source of classroom examples homework problems and examination questions It is also useful for scientists interested in enhancing or refreshing their theoretical statistical skills The book improves readers comprehension of the principles of statistical theory and helps them see how the principles can be used in practice By mastering the theoretical statistical strategies necessary to solve the exercises readers will be prepared to successfully study even higher level statistical theory

Mechanical Systems Roger F. Gans, 2014-09-02 This essential textbook concerns analysis and control of engineering mechanisms which includes almost any apparatus with moving parts used in daily life from musical instruments to robots A particular characteristic of this book is that it presents with considerable breadth and rigor both vibrations and controls Many contemporary texts combine both of these topics in a single one term course This text supports the more favorable circumstance where the material is covered in a one year sequence contains enough material for a two semester sequence but it can also be used in a single semester course combining two topics Mechanical Systems A Unified Approach to Vibrations and Controls presents a common notation and approach to these closely related areas Examples from the both vibrations and controls components are integrated throughout this text

English Mechanic and Mirror of Science ,1872 Advances on Mechanics, Design Engineering and Manufacturing II Francisco Cavas-Martínez, Benoit Eynard, Francisco J. Fernández Cañavate, Daniel G.

Fernández-Pacheco, Paz Morer, Vincenzo Nigrelli, 2019-04-27 This book contains the papers presented at the International Joint Conference on Mechanics Design Engineering and Advanced Manufacturing JCM 2018 held on 20-22 June 2018 in Cartagena Spain It reports on cutting edge topics in product design and manufacturing such as industrial methods for integrated product and process design innovative design and computer aided design Further topics covered include virtual simulation and reverse engineering additive manufacturing product manufacturing engineering methods in medicine and

education representation techniques and nautical aeronautics and aerospace design and modeling The book is divided into six main sections reflecting the focus and primary themes of the conference The contributions presented here will not only provide researchers engineers and experts in a range of industrial engineering subfields with extensive information to support their daily work they are also intended to stimulate new research directions advanced applications of the methods discussed and future interdisciplinary collaborations

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Worcester Library Bulletin Free Public Library (Worcester, Mass.),1899 **Mining Journal, Railway & Commercial Gazette** ,1908 **Read My Hips!** Wolf Schamberger,2020-09-21 I feel twisted I look crooked in the mirror My problems have been going on for years I have tried every kind of treatment are commonly heard statements Whether you have complaints or not it s time to look at your body alignment given that the pelvis and spine are not properly aligned in 80% of us Think of a car that has an alignment problem The tires wear differently and the car may wiggle and wobble eventually causing structural damage to the frame and steering mechanism We are not so different Unwanted stresses caused by malalignment can affect every part of your body You may feel it for example as low back pain a bursitis tight hamstrings This book starts by explaining how your pelvis and spine function when in alignment and what happens when things go wrong It describes some easy ways to recognize and treat the three most common ways the pelvis goes out of alignment Then it outlines the malalignment syndrome the typical changes and complaints associated with malalignment that unfortunately often lead to unwarranted investigation misdiagnosis and inappropriate and sometimes harmful treatment After discussing the impact on various sports it provides a comprehensive treatment approach aimed at achieving and maintaining your alignment making use of appropriate complementary techniques and encouraging your regular participation to achieve lasting results

The Athenaeum ,1841 Cumulated Index Medicus ,1974 **United States Circuit Courts of Appeals Reports** United States. Courts of Appeals,1917 Index to the U.S. Patent Classification United States. Patent and Trademark Office,2002 **Metallurgical & Chemical Engineering** Eugene Franz Roeber,Howard Coon Parmelee,1916 **United States Circuit Courts of Appeals Reports** ,1917

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