Test Bank for Advanced Accounting, 14e Joe Ben Hoyle

Student name:_____

MULTIPLE CHOICE - Choose the one alternative that best completes the statement or answers the question.

1) Baker Company owns 15% of the common stock of Charlie Corporation and used the fair-value method to account for this investment. Charlie reported net income of \$120,000 for 2021 and paid dividends of \$70,000 on October 1, 2021. How much income should Baker recognize on this investment in 2021?

- A) \$18,000.
- B) \$10,500.
- C) \$28,500.
- D) \$7,500.
- E) \$50,000.

2) Loeffler Company owns 35% of the common stock of Tetter Co. and uses the equity method to account for the investment. During 2021, Tetter reported income of \$260,000 and paid dividends of \$90,000. There is no amortization associated with the investment. During 2021, how much income should Loeffler recognize related to this investment?

- A) \$90,000.
- B) \$91,000.
- C) \$122,500.
- D) \$31,500.
- E) \$59,500.

3) On January 1, 2021, Lee Company paid \$1,870,000 for 80,000 shares of Thomas Co.'s voting common stock which represents a 45% investment. No allocation to goodwill or other specific account was necessary. Significant influence over Thomas was achieved by this acquisition. Thomas distributed a dividend of \$2.00 per share during 2021 and reported net income of \$720,000. What was the balance in the *Investment in Thomas Co.* account found in the financial records of Lee as of December 31, 2021?

Exam On Advanced Accounting Hoyle

R Pring



Exam On Advanced Accounting Hoyle: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have charmed audiences this year. Exam On Advanced Accounting Hoyle: Colleen Hoovers "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best: Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic: Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a guiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and gripping novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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