

## Chapter 01

### The Equity Method of Accounting for Investments

#### Multiple Choice Questions

1. Gaw Company owns 15% of the common stock of Trace Corporation and used the fair-value method to account for this investment. Trace reported net income of \$110,000 for 2011 and paid dividends of \$60,000 on October 1, 2011. How much income should Gaw recognize on this investment in 2011?

- A. \$16,500.
- B. \$9,000.
- C. \$25,500.
- D. \$7,500.
- E. \$50,000.

2. Yaro Company owns 30% of the common stock of Dew Co. and uses the equity method to account for the investment. During 2011, Dew reported income of \$250,000 and paid dividends of \$80,000. There is no amortization associated with the investment. During 2011, how much income should Yaro recognize related to this investment?

- A. \$24,000.
- B. \$75,000.
- C. \$99,000.
- D. \$51,000.
- E. \$80,000.

3. On January 1, 2011, Pacer Company paid \$1,920,000 for 60,000 shares of Lennon Co.'s voting common stock which represents a 45% investment. No allocation to goodwill or other specific account was made. Significant influence over Lennon was achieved by this acquisition. Lennon distributed a dividend of \$2.50 per share during 2011 and reported net income of \$670,000. What was the balance in the *Investment in Lennon Co.* account found in the financial records of Pacer as of December 31, 2011?

- A. \$2,040,500.
- B. \$2,212,500.
- C. \$2,260,500.
- D. \$2,171,500.
- E. \$2,071,500.

# Advanced Accounting Chapter 7 Answers

**Xiang Xie**



**Advanced Accounting Chapter 7 Answers:**

## Whispering the Techniques of Language: An Psychological Journey through **Advanced Accounting Chapter 7 Answers**

In a digitally-driven world where displays reign great and immediate connection drowns out the subtleties of language, the profound strategies and psychological nuances concealed within words often move unheard. However, set within the pages of **Advanced Accounting Chapter 7 Answers** a interesting literary treasure pulsating with fresh feelings, lies a fantastic quest waiting to be undertaken. Penned by a talented wordsmith, this enchanting opus invites readers on an introspective journey, softly unraveling the veiled truths and profound influence resonating within the very cloth of every word. Within the psychological depths with this touching evaluation, we will embark upon a heartfelt exploration of the book is primary themes, dissect their interesting publishing fashion, and fail to the strong resonance it evokes deep within the recesses of readers hearts.

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