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## **Advanced Accounting Test 2 Exam 100%**

**solved**

When a parent uses the partial equity method throughout the year to account for its 80% investment in an acquired subsidiary, which of the following statements is true at the date immediately preceding the date on which adjustments are made on the consolidated worksheet? - answer✓✓Parent company dividends equal consolidated dividends

In measuring the noncontrolling interest immediately following the date of acquisition, which of the following would not be indicative of the value attributed to the noncontrolling interest? - answer✓✓Book value of subsidiary net assets.

Pell Company acquires 80% of Demers Company for \$500,000 on January 1, 2019. Demers reported common stock of \$300,000 and retained earnings of \$210,000 on that date. Equipment was undervalued by \$30,000 and buildings were undervalued by \$40,000, each having a 10-year remaining life. Any excess consideration transferred over fair value was attributed to goodwill with an indefinite life. Based on an annual review, goodwill has not been impaired.

Demers earns income and pays dividends as follows:

Assume the partial equity method is applied.

# Prove It Advanced Accounting Test Answers

**United States. Congress**



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