

PROBLEM 7-4

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Prout Company owns 80% of the common stock of Sexton Company. The stock was purchased for \$1,600,000 on January 1, 2017, when Sexton Company's retained earnings were \$800,000. On January 1, 2019, Prout Company sold fixed assets to Sexton Company for \$360,000. These assets were originally purchased by Prout Company for \$400,000 on January 1, 2009, at which time their estimated depreciable life was 25 years. The straight-line method of depreciation is used.

On December 31, 2020, the trial balances of the two companies were as shown here:

	<i>Prout Company</i>	<i>Sexton Company</i>
Current Assets	\$ 568,000	\$ 271,000
Fixed Assets	1,972,000	830,000
Other Assets	1,000,800	1,600,000
Investment in Sexton Company	1,600,000	
Dividends Declared	120,000	100,000

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Ensheng Dong



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Advanced Accounting Debra C. Jeter, Paul K. Chaney, 2019-01-30 *Advanced Accounting* delivers an in depth comprehensive introduction to advanced accounting theory and application using actual business examples and relevant news stories to demonstrate how core principles translate into real world business scenarios Clearly defined and logically organized Learning Objectives aid in student comprehension while highlighted Related Concepts illustrate how individual concepts fit into the larger picture Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in depth end of chapter questions promoting a deeper understanding of both technical and conceptual aspects of the field Written by active accounting researchers this text brings clarity and flexibility to the central ideas underlying business combinations consolidated financial statements foreign currency transactions partnerships non profit accounting and more This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards allowing students to build a skill set based on up to date practices With a student oriented pedagogy designed to enhance comprehension promote engagement and build real world understanding this user friendly book provides an essential foundation in current advanced accounting methods and standards *Advanced Financial Accounting* Richard E. Baker, Valdean C. Lembke, Thomas E. King, 1999 Including complete work papers financial statements and other computations and comparisons this text is loosely organized into five sections to allow for flexibility in sequencing the topics during undergraduate financial accounting courses **FCC Record** United States. Federal Communications Commission, 2000

Advanced Accounting Charles H. Griffin, 1991 The latest edition fifth was 1985 of a standard textbook fully updated and substantially rewritten to emphasize the critical areas of business combinations and consolidated financial statements international accounting and governmental and nonprofit accounting Annotation copyright Book News I **Integer Programming and Related Areas** C. Kastning, 2013-11-11 Integer Programming is one of the most fascinating and difficult areas in the field of Mathematical Optimization Due to this fact notable research contributions to Integer Programming have been made in very different branches of mathematics and its applications Since these publications are scattered over many journals proceedings volumes monographs and working papers a comprehensive bibliography of all these sources is a helpful tool even for specialists in this field I initiated this compilation of literature in 1970 at the Institut für Konometrie und Operations Research University of Bonn Since then many collaborators have contributed to and worked on it Among them Dipl Math Claus Kastning has done the bulk of the work With great perseverance and diligence he has gathered all the material and checked it with the original sources The main aim was to incorporate rare and not easily accessible sources like Russian journals preprints or unpublished papers Without the invaluable and dedicated engagement of Claus Kastning the bibliography would never have reached this final version For this reason he must be considered its responsible editor As with any other collection this literature list has a subjective viewpoint and may be in some sense incomplete We have however

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