

Test Bank for Advanced Accounting 15th Edition 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 2024 and paid dividends of \$70,000 on October 1, 2024. How much income should Baker recognize on this investment in 2024?
 - 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 Company and uses the equity method to account for the investment. During 2024, Tetter reported income of \$260,000 and paid dividends of \$90,000. There is no amortization associated with the investment. During 2024, 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, 2024, Lee Company paid \$1,870,000 for 80,000 shares of Thomas Company'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 2024 and reported net income of \$720,000. What was the balance in the *Investment in Thomas Company* account found in the financial records of Lee as of December 31, 2024?
 - A) \$2,114,000
 - B) \$2,194,000
 - C) \$2,354,000
 - D) \$2,158,000
 - E) \$2,034,000

Problem Answers To Advanced Accounting Hoyle

Albert A Gayle



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