

PROBLEM 7-4

Workpaper—Cost Method [LO 6](#) [LO 9](#)

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 |

Problem 7 Workpaper Cost Method Comprehensive

Lauren Gardner



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