

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

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LP Steffe



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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 *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 FCC Record United States. Federal Communications Commission, 2002 Working Paper , 1965 Resources in Education , 2000 **Federal Register** , 2003-11 **Healthcare Simulation Research** Debra Nestel, Joshua Hui, Kevin Kunkler, Mark W. Scerbo, Aaron W. Calhoun, 2019-11-13 This book provides readers with a detailed orientation to healthcare simulation research aiming to provide descriptive and illustrative accounts of healthcare simulation research HSR Written by leaders in the field chapter discussions draw on the experiences of the editors and their international network of research colleagues This seven section practical guide begins with an introduction to the field by relaying the key components of HSR Sections two three four and five then cover various topics relating to research literature methods for data integration and qualitative and quantitative approaches Finally the book closes with discussions of professional practices in HSR as well as helpful tips and case studies Healthcare Simulation Research A Practical Guide is an indispensable reference for scholars medical professionals and anyone interested in undertaking HSR **SIPP Working Paper Series** , 1990 **Vital and Health Statistics** , 2008

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