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Which of the following statements is correct concerning the accounting treatment of these transactions?
a. The original balance the equipment account equals \$1,566,000. b.

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The original balance in
the Forward Contract
Receivable - FC
account was
\$1,562,000. c.

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Test Bank Description.
Chapter
4 Intercompany
Transactions:
Merchandise, Plant
Assets, and Notes.

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MULTIPLE CHOICE. 1.
Schiff Company owns
100% of the
outstanding common
stock of the Viel
Company. During
20X1, Schiff sold
merchandise to Viel
that Viel, in turn, sold
to unrelated firms.

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Schedule Fair Value
(80%) (20%) Company
fair value.....

\$1,200,000 \$960,000

\$240,000 Fair value of
net assets excluding
goodwill. 800,000

640,000 160,000

Goodwill..... \$ 400,000

\$320,000 \$ 80,000

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Chapter

02—Consolidated

Statements: Date of

Acquisition LEARNING

OBJECTIVES:

ADAC.FISC.2-4 14.

Pagach Company

purchased 100% of the

voting common stock

of Rage Company for

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\$1,800,000.

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...

Chapter
02—Consolidated
Statements: Date of
Acquisition Cengage
Learning Testing,
Powered by Cognero
Page 3 c. the subsidiary
owns a large minority
voting interest in
parent company. d.

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Chapter 19
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the parent company has an ability to assume role of general partner in a limited partnership with approval of the subsidiary's board of directors. ANSWER: b RATIONALE: ...

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