

51-403-01 Advanced Accounting
Chapter 6 Assignment
Fall 2022

Presented below are the consolidated financial statements of Youngstrom, and its subsidiary, Schmidt, as of December 31, 2022 and 2021:

	2022	2021
Cash	\$313,000	\$195,000
Accounts receivable, net	580,000	591,000
Inventories	595,000	525,000
Land	385,000	170,000
Plant and equipment	755,000	690,000
Accumulated depreciation	(199,000)	(145,000)
Goodwill	60,000	60,000
Total assets	\$2,489,000	\$2,086,000
Current portion of long-term debt	\$150,000	\$150,000
Accounts payable and accrued liabilities	639,000	506,000
Notes payable, long-term	300,000	450,000
Noncontrolling interest	179,000	161,000
Common stock (\$10 par)	580,000	480,000
Additional paid-in capital	303,000	180,000
Retained earnings	338,000	195,000
Treasury stock (at cost)	0	(36,000)
Total liabilities and equity	\$2,489,000	\$2,086,000

Additional information:

- On January 20, 2022, Youngstrom, issued 10,000 shares of its common stock for cash of \$215,000.
- On February 5, 2022, Youngstrom reissues all of its treasury stock for \$44,000.
- On May 15, 2022, Youngstrom pays a cash dividend of \$58,000 on its common stock.
- On June 20, 2022, land was purchased for cash of \$215,000.
- On August 8, 2022, equipment is purchased for \$127,000.
- On September 30, 2022, equipment is sold for \$40,000. The equipment cost \$62,000 and has a net book value of \$34,000 on the date of the sale.
- On December 15, 2022, Schmidt Company paid a cash dividend of \$50,000 on its common stock.
- Consolidated net income for 2022 (after all adjustments) was \$234,000. Noncontrolling interest in consolidated net income was \$33,000.
- Youngstrom, owns 70% of Schmidt Company. There is no change in ownership interest in Schmidt during 2022 and 2021. There are no intercompany transactions other than the dividend paid by Schmidt to Youngstrom.

Required:

Prepare the statement of cash flows for the consolidated company using the indirect method.

Advanced Accounting Chapter 6 Answers

Dheeraj Kumar Singh



Advanced Accounting Chapter 6 Answers:

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covers the main areas of economic regulation including controls over and the liberalization of entry and establishment tax company and competition law and the impact of intellectual property rights on technology diffusion and transfer A specialized chapter on the regulation of multinational banks in the wake of the global financial crisis is new to this edition Part III introduces the social dimension of MNE regulation covering labour rights human rights and environmental issues Finally Part IV deals with the contribution of international investment law to MNE regulation and to the control of investment risks covering the main provisions found in international investment agreements their interpretation by international tribunals the process of investor state arbitration and how concerns over these developments are leading to reform proposals

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