

Accounting 2021: Intermediate-Accounting 2:

Final exam

Practical Exam: Chapter 2

Accounting for Securities As Investments

1. Magpie is Enterprise's purchased 100,000 shares of stock in Eagle Consulting, which is recorded as is having a 100% ownership interest in Eagle Consulting.

Debit	Investment in Eagle Consulting	100,000
Credit	Cash	100,000

Magpie's Enterprise records the following entry in its journal. What amount is this entry recording?

a. The total purchase of the investment in Eagle Consulting

b. The payment of dividends by Eagle Consulting

c. The capital income derived from Eagle Consulting

d. The net income of the investment in Eagle Consulting

2. Magpie is Enterprise's purchased 100,000 shares of stock in Eagle Consulting, which is recorded as is having a 100% ownership interest in Eagle Consulting.

Debit	Cash	10,000
Credit	Investment in Eagle Consulting	10,000

However, Magpie is Enterprise is journal entry books. What is either following adjustment is NOT an account?

- a. Eagle Consulting has paid a total of 10,000 by dividends over the course of the year.
- b. Magpie is Enterprise has made an additional 10,000 investment in Eagle Consulting
- c. Magpie is Enterprise has made total 10,000 by dividends from Eagle Consulting
- d. Eagle Consulting has reported profit over the year for the amount of 10,000.

Accounting 202 Exam 2

Annlee Hines

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