

Equity method investments

Equity method example

2. Asset adjustment and depreciation

Goodwill	Excess = \$120,000	\$600,000 ↑ Purchase Price
FV	$\$1,200,000 \times 40\% = \$480,000$	
NBV	$\$1,100,000 \times 40\% = \$440,000$	

Asset Adjustment: The difference between the book value and fair value of net assets acquired:

FV of net assets acquired	\$480,000
Less BV of net assets acquired	<u>(440,000)</u>
Asset adjustment	<u><u>\$ 40,000</u></u>

Accounting Value Method Example

JS Bruner



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web in scotland france and england mary was a contemporary of some of the most influential personalities of the renaissance era along with catherine de medici mary tudor and elizabeth i mary was one of a small group of women renaissance queens who in an era still largely dominated by men wielded considerable power

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