

Multiple Choice

1. A. Fair Market Value
2. B. Only one of the combining companies survives and the other loses its separate identity.
3. B. Friendly combination
4. C. Greenmail
5. C. Consolidation

Problems

1.	Current Assets	270,000	
	Plant and Equipment	725,000	
	Liabilities		168,000
	Common Stock (24,000 × \$20)		480,000
	Other Contributed Capital (24,000 × (\$30-20))		240,000
	Gain on Acquisition		108,000

2.	Fair Value of Assets	\$1,320,000
	Fair Value of Liabilities	(160,000)
	Fair Value of Net Assets	<u>1,160,000</u>
	Price Paid (\$1,320,000)(80%)	1,056,000
	Goodwill	<u>\$144,000</u>

3.	Fair Value of Reporting Unit	<u>\$335,000</u>
	Carrying Value of unit:	
	Carrying value of identifiable net assets	290,000
	Carrying value of goodwill	60,000
	Total carrying value of unit	<u>350,000</u>
	Excess of carrying value over fair value	<u>\$15,000</u>
	 Fair value of reporting unit	 <u>\$335,000</u>
	Fair value of identifiable net assets	<u>(300,000)</u>
	Implied value of goodwill	35,000
	Carrying value of goodwill	60,000
	Impairment Loss	<u>\$25,000</u>
	 Impairment Loss Goodwill	 25,000
	Goodwill	25,000

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Natal (South Africa). Audit Office



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Resources in Education, 1994 **Index of Research Projects ...** United States. Work Projects Administration, 1938
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Enjoying the Song of Expression: An Mental Symphony within **Accounting Native 550 Syllabus**

In a world eaten by displays and the ceaseless chatter of quick interaction, the melodic beauty and psychological symphony developed by the written term frequently fade into the backdrop, eclipsed by the relentless sound and distractions that permeate our lives. Nevertheless, set within the pages of **Accounting Native 550 Syllabus** an enchanting fictional treasure overflowing with raw feelings, lies an immersive symphony waiting to be embraced. Constructed by an elegant composer of language, that captivating masterpiece conducts readers on a mental journey, well unraveling the hidden songs and profound affect resonating within each carefully crafted phrase. Within the depths with this touching examination, we can examine the book is central harmonies, analyze their enthralling writing design, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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