

Accounting 2021: Intermediate-Accounting 2

Study questions

Practical Exam: Chapter 2

Accounting for Securities As Investments

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

Debit	Investment in Eagle Corporation	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 Corporation

b. The payment of dividends by Eagle Corporation

c. The capital income derived from Eagle Corporation

d. The net income of the investment in Eagle Corporation

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

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

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

- a. Eagle Corporation 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 Corporation
- c. Magpie is Enterprise has made total 10,000 by dividends from Eagle Corporation
- d. Eagle Corporation has reported profit over the year for the amount of 10,000.

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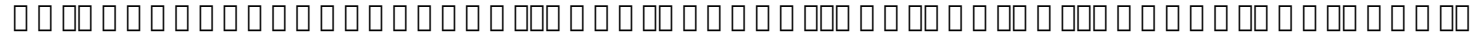
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