



Soal 1

the total Common Stockholder's equity value of the Satin Company is given by :

$$\text{Total Stockholder's equity} - \text{Culminating Preferred stock} \\ = 12.000.000 - \$ 500.000 = \$ 1.500.000$$

the recorded Value of the Investment made by Plan corporate In Satin Company is given by:

= Preferred Of Inter acquired in Satin Company  $\times$  total common Stock holder

$$= 40\% \times 1.500.000$$

$$= 600.000$$

the value of the Implied goodwill

= Amount Paid by elvin corporation for acquisition at 20% Interest, recorded Value of Investment

$$= 700.000 - 600.000$$

$$= 100.000$$

Soal 2

1. 01/01/2013 Investment in Salman 100.000  
Cash 100.000

12/31/2013 Cash 2.000  
dividen Income 2.000

12/31/2014 Cash 4.000  
dividen Income 4.000

12/31/2014 Investment in Salman 192.000  
Cash 192.000

12/13/2014 Investment in Salman 14.000  
Retained earnings 14.000

2. 8.100.000

192.000

14.000

306.000



## Soal 3

1. Sales	60.000
Less: expenses (Increase trial balance)	(40.000)
Net Income	20.000
2. initial Investment	120.000
Investment Income	5.000
total	125.000

## Soal 4

answer : Investment cost	100.000
Less :	(50.000)
Over book value acquired	50.000

## Schedule

	Over book value	Interest	Amount assigned
Account receivable	(10.000)	25%	(2.500)
Inventories	12.000	25%	3.000
Equipment	30.000	25%	7.500
Notes Payable	10.000	25%	2.500
Allocated to specific			10.000
Allocated to goodwill			40.000
Overbook Value acquired			50.000

## Soal 5

1. Pear's 2013 Income from Sedia	
(25% x 60.000) - 10.000	
Amortization	5.000
2. (25% - 80.000) - Amortization	10.000
3. 150.000	
2.000	
9.000	
139.000	