



Soal 1

The total common stockholder's equity value of the Satin Company is given by :

$$\text{Total Stockholder's equity} - \text{Cumulative Preferred stock}$$

$$= 12,000,000 - \$500,000 = \$1,500,000$$

The recorded value of the investment made by Plan Corp. In Satin Company is given by :

Preference 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 Salmon	100,000
		Cash	100,000
	12/31/2013	Cash	2,000
		Dividend Income	2,000
	12/31/2014	Cash	4,000
		Dividend Income	4,000
	12/31/2014	Investment in Salmon	192,000
		Cash	192,000
2.	12/13/2014	Investment in Salmon	14,000
		Retained Earnings	14,000
	8,100,000		
	192,000		
	14,000		
	<u>306,000</u>		



Soal 3

1. Sales	60.000
Less : ekspenses (increase brnl 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 : (60.000)
Over book value obtained 40.000

Schedule

	base-book value	Interest	Amount assig
Account receivable	(10.000)	25%	(2500)
Inventories	10.000	25%	2500
Equipment	30.000	25%	7500
Notes Payable	10.000	25%	2500
Allocated to specific			10.000
Allocated to goodwill			40.000
Overbook Value created			50.000

Soal 5

1. Pear's 2013 Income from Sedia

$$(25\% \times 60.000) - 10.000$$

Amortization 5000

2. $(25\% - 80.000) - \text{Amortization} 10.000$

3. 150.000

2 000

9 000

139.000