

Chapter 2 Quiz Advanced Accounting

How are investments recorded under the cost method at time of purchase and year end - ANS At cost when purchased and at market value at year end

Cost method is used when - ANS Significant influence has not been established and they don't have ability to control or exercise significant influence over the investee

Equity method is used - ANS To account for investments when investor exercises significant influence over operating and financing policies of investee and consolidation is not appropriate

Equity method investment in sub = - ANS Investor's share of sub's net assets

Under equity method how are investments recorded for investor - ANS Investor reports investment in sub as line item on BS instead of reporting all assets and liabilities of sub individually in consolidated FS

Consolidation - ANS When an entity exercises control over another, consolidation is required

Consolidation is appropriate when - ANS Parent-sub relationship exists

Consolidation includes - ANS Eliminating all intercompany transactions

Cost method is carried at - ANS Historical cost on BS until investment is sold

When do you recognize income under cost method - ANS When dividend has been declared (no legal claim before dividend has been declared)

Liquidating dividends occur when - ANS Investor's share of all dividends declared by investee exceed investee's net income since acquisition (cumulative net income)

What does investor do to their investment when there is a liquidating dividend under cost method - ANS Reduces their investment by investor's share of excess net income over the dividend

Once investor has recorded a liquidating dividend, comparison in future periods between cumulative earnings and dividends of investee should be based on - ANS Date of last liquidating dividend, not date investor acquired stock

If investor purchases additional shares greater than __%, they should - ANS 20%; convert from cost method to equity method; restate balance to equity method balance

Advanced Accounting Chapter 2 Solutions

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Sanbower, Chad Mitchell**



Advanced Accounting Chapter 2 Solutions:

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the most of Virtual Security Gateway VSG Network Function Virtualization NFV and microsegmentation **Advanced Accounting** Arnold J. Pahler, 2006 The most reader friendly text on the market ADVANCED ACCOUNTING brings real world accounting topics to the student's level presenting advanced concepts and issues in a flexible step by step approach This is the only advanced book that completely separates the following three major concepts dealt with in the consolidations area 1 the general concept of consolidating 2 the concept of a non controlling interest and 3 the change or no change in basis of accounting concepts for business combinations Separating these concepts makes it much easier for students than having to simultaneously learn multiple concepts **3G Multimedia Network Services, Accounting, and User Profiles** Freddy Ghys, 2003 Here's a cutting edge book that offers you a comprehensive understanding of 3G multimedia network services and related architectures This practical resource guides you in developing the services charges and customer use data that will allow maximum profitability for your company Covering both mobile and fixed networks the book thoroughly explains 3G network standards implementation architectures charging principles user profiles and QoS and security considerations

Advanced Geotechnical Engineering Chandrakant S. Desai, Musharraf Zaman, 2013-11-27 Soil structure interaction is an area of major importance in geotechnical engineering and geomechanics Advanced Geotechnical Engineering Soil Structure Interaction using Computer and Material Models covers computer and analytical methods for a number of geotechnical problems It introduces the main factors important to the application of computer methods and constitutive models with emphasis on the behavior of soils rocks interfaces and joints vital for reliable and accurate solutions This book presents finite element FE finite difference FD and analytical methods and their applications by using computers in conjunction with the use of appropriate constitutive models they can provide realistic solutions for soil structure problems A part of this book is devoted to solving practical problems using hand calculations in addition to the use of computer methods The book also introduces commercial computer codes as well as computer codes developed by the authors Uses simplified constitutive models such as linear and nonlinear elastic for resistance displacement response in 1 D problems Uses advanced constitutive models such as elasticplastic continued yield plasticity and DSC for microstructural changes leading to microcracking failure and liquefaction Delves into the FE and FD methods for problems that are idealized as two dimensional 2 D and three dimensional 3 D Covers the application for 3 D FE methods and an approximate procedure called multicomponent methods Includes the application to a number of problems such as dams slopes piles retaining reinforced earth structures tunnels pavements seepage consolidation involving field measurements shake table and centrifuge tests Discusses the effect of interface response on the behavior of geotechnical systems and liquefaction considered as a microstructural instability This text is useful to practitioners students teachers and researchers who have backgrounds in geotechnical structural engineering and basic mechanics courses **Inverse Heat Conduction** Keith A. Woodbury, Hamidreza Najafi, Filippo de Monte, James V. Beck, 2023-03-14 Inverse Heat Conduction A comprehensive

reference on the field of inverse heat conduction problems IHCPs now including advanced topics numerous practical examples and downloadable MATLAB codes The First Edition of the classic book Inverse Heat Conduction III Posed Problems published in 1985 has been used as one of the primary references for researchers and professionals working on IHCPs due to its comprehensive scope and dedication to the topic The Second Edition of the book is a largely revised version of the First Edition with several all new chapters and significant enhancement of the previous material Over the past 30 years the authors of this Second Edition have collaborated on research projects that form the basis for this book which can serve as an effective textbook for graduate students and as a reliable reference book for professionals Examples and problems throughout the text reinforce concepts presented The Second Edition continues emphasis from the First Edition on linear heat conduction problems with revised presentation of Stolz Function Specification and Tikhonov Regularization methods and expands coverage to include Conjugate Gradient Methods and the Singular Value Decomposition method The Filter Matrix concept is explained and embraced throughout the presentation and allows any of these solution techniques to be represented in a simple explicit linear form Two direct approaches suitable for non linear problems the Adjoint Method and Kalman Filtering are presented as well as an adaptation of the Filter Matrix approach applicable to non linear heat conduction problems In the Second Edition of Inverse Heat Conduction III Posed Problems readers will find A comprehensive literature review of IHCP applications in various fields of engineering Exact solutions to several fundamental problems for direct heat conduction problems the concept of the computational analytical solution and approximate solution methods for discrete time steps using superposition of exact solutions which form the basis for the IHCP solutions in the text IHCP solution methods and comparison of many of these approaches through a common suite of test problems Filter matrix form of IHCP solution methods and discussion of using filter form Tikhonov regularization for solving complex IHCPs in multi layer domain with temperature dependent material properties Methods and criteria for selection of the optimal degree of regularization in solution of IHCPs Application of the filter concept for solving two dimensional transient IHCP problems with multiple unknown heat fluxes Estimating the heat transfer coefficient h for lumped capacitance body and bodies with temperature gradients Bias in temperature measurements in the IHCP and correcting for temperature measurement bias Inverse Heat Conduction is a must have resource on the topic for mechanical aerospace chemical biomedical or metallurgical engineers who are active in the design and analysis of thermal systems within the fields of manufacturing aerospace medical defense and instrumentation as well as researchers in the areas of thermal science and computational heat transfer

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