

**CHAPTER 3**  
**SOLUTIONS TO EXERCISES AND PROBLEMS**

**EXERCISES**

**E3.1 Combination and Consolidation**

a.

Investment in Simon		30,000,000	
	Common stock		300,000
	Additional paid-in capital		29,700,000

b.

(E)

Common stock		3,000,000	
Additional paid-in capital		7,000,000	
Retained earnings		4,000,000	
	Investment in Simon		14,000,000

(R)

Goodwill		16,000,000	
	Investment in Simon		16,000,000

c.

Total assets	\$120,000,000	Total liabilities	\$ 26,000,000
Goodwill	16,000,000	Common stock	10,300,000
		Additional paid-in capital	69,700,000
		Retained earnings	30,000,000
Total assets	<u>\$136,000,000</u>	Total liabilities and equity	<u>\$136,000,000</u>

# Chapter Solutions Advanced Accounting

**Kenton E. Ross**



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**Advanced Financial Accounting** Richard E. Baker, Valdean C. Lembke, Thomas E. King, 1999 Including complete work

papers financial statements and other computations and comparisons this text is loosely organized into five sections to allow for flexibility in sequencing the topics during undergraduate financial accounting courses      **Century 21 Accounting** ,2000

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