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## Advanced Accounting Chapter 6 exam

100% solved

On January 1, 2018, Riney Co. owned 80% of the common stock of Garvin Co. On that date, Garvin's stockholders' equity accounts had the following balances:

The balance in Riney's Investment in Garvin Co. account was \$552,000, and the noncontrolling interest was \$138,000. On January 1, 2018, Garvin Co. sold 10,000 shares of previously unissued common stock for \$15 per share. Riney did not acquire any of these shares.

[QUESTION]

REFER TO: 06-01

9. What is the balance in Riney's "Investment in Garvin Co. Account" following the sale of the 10,000 shares of common stock?

\$552,000.

\$560,000.

\$460,000.

\$404,000.

\$672,000. - ANSWER ✓✓\$560,000.

10. What amount should be attributed to the Noncontrolling Interest in Garvin Co. following the sale of the 10,000 shares of common stock?

A) \$288,000.

B) \$101,000.

C) \$280,000.

D) \$230,000.

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**Yi-Tong Ma**



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