

Ex. 10-4 *a.* Computation of nonoperating loss to Pinto Corporation, Oct. 31, 2006:

	Total	Pinto's share	Minority interest share
Carrying amount of Sorrell Company's identifiable net assets after common stock issuance to Pinto	\$819,000	$\left(\frac{5}{6}\right)$ \$682,500	$\left(\frac{1}{6}\right)$ \$136,500
Less: Carrying amount of Sorrell Company's identifiable net assets before common stock issuance to Pinto	675,000	$\left(\frac{8}{10}\right)$ 540,000	$\left(\frac{2}{10}\right)$ 135,000
Difference (\$1,500 nonoperating loss to Pinto)	<u>\$144,000</u>	<u>\$142,500</u>	<u>\$ 1,500</u>

b. Journal entry for Pinto Corporation, Oct. 31, 2006:

Investment in Sorrell Company Common Stock	142,500	
Loss from Subsidiary's Issuance of Common Stock	1,500	
Cash		144,000

To record acquisition of 2,000 shares of Sorrell Company's common stock at \$72 a share, and to recognize nonoperating loss on the transaction.

Ex. 10-5 *a.*

Aggregate call price of preferred stock (100,000 x \$1.10)	\$110,000
Add: Cumulative preferred dividends in arrears (\$8,000 x 2)	<u>16,000</u>
Total callable value of preferred stock	\$126,000
Portion acquired by Panay Corporation equals amount of total cost assignable to preferred stock (\$126,000 x 0.50)	<u>\$ 63,000</u>

<i>b.</i> Investment in Sorrell Company Common Stock	63,000	
Cash		63,000
<i>c.</i> Investment in Sorrell Company Common Stock	142,500	
Cash		142,500
<i>d.</i> Investment in Sorrell Company Common Stock	142,500	
Cash		142,500

Ex. 10-6

	Total	Pinto's share	Minority interest share
Carrying amount of Sorrell Company's identifiable net assets after common stock issuance to Pinto	\$819,000	$\left(\frac{5}{6}\right)$ \$682,500	$\left(\frac{1}{6}\right)$ \$136,500
Less: Carrying amount of Sorrell Company's identifiable net assets before common stock issuance to Pinto	675,000	$\left(\frac{8}{10}\right)$ 540,000	$\left(\frac{2}{10}\right)$ 135,000
Difference (\$1,500 nonoperating loss to Pinto)	<u>\$144,000</u>	<u>\$142,500</u>	<u>\$ 1,500</u>

Ex. 10-7 *a.* Journal entry for Pinto Corporation, Oct. 31, 2006:

Investment in Sorrell Company Common Stock	142,500	
Loss from Subsidiary's Issuance of Common Stock	1,500	
Cash		144,000

b. Journal entry for Pinto Corporation, Oct. 31, 2006:

Investment in Sorrell Company Common Stock	63,000	
Cash		63,000

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