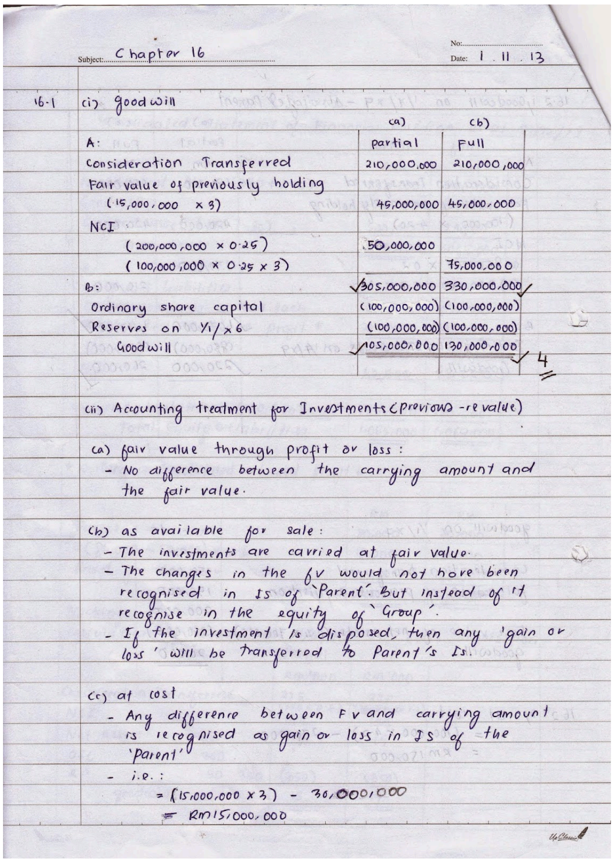
Company And Group Financial Reporting 7th Edition Answers



Subject: Chapter 16 No: Date: 1 . 11 . 13

16·1 (i) goodwill

	(a) partial	(b) Full
A:		
Consideration Transferred	210,000,000	210,000,000
Fair value of previously holding (15,000,000 × 3)	45,000,000	45,000,000
NCI:		
(200,000,000 × 0·25)	50,000,000	
(100,000,000 × 0·25 × 3)		75,000,000
B:	305,000,000	330,000,000
Ordinary share capital	(100,000,000)	(100,000,000)
Reserves on 1/1/×6	(100,000,000)	(100,000,000)
Goodwill	105,000,000	130,000,000

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(ii) Accounting treatment for Investments (previous -re value)

(a) fair value through profit or loss:
- No difference between the carrying amount and the fair value.

(b) as available for sale:
- The investments are carried at fair value.
- The changes in the fv would not have been recognised in IS of 'Parent'. But instead of it recognise in the equity of 'Group'.
- If the investment is disposed, then any 'gain or loss' will be transferred to Parent's IS.

(c) at cost
- Any difference between Fv and carrying amount is recognised as gain or loss in IS of the 'parent'
- i.e.:
  = (15,000,000 × 3) - 30,000,000
  = RM15,000,000

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