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c . Amount realized secured by inventory P 30,000 Unsecured claim (P10,000 x 25%) \_\_2,500 Total amount received P 32,500 .  
7-2: d . ... Solution Manual and Test Bank Advanced Accounting

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depends on whether the old machine was similar to the new one. If not, the issue should be solved by referring to the market value of the old machine, if such can be established. The difference between book value and market value is a gain on disposal of the old machine.

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Tax rate Income tax payable \$100,000 45% \$45,000 d (1)  
Because 80% of Stookey's stock is owned by Yarrow, intercompany dividends would be nontaxable Consequently, no temporary difference is created by Stookey's failure to pay a dividend (2) Stookey's unrealized gains are recognized in one time period for financial reporting purposes and in a different time period for tax purposes A temporary ...

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a - The costs incurred by Bottom to develop the equipment are

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considered R&D costs and must be expensed as they are incurred (ASC 730-10-25-1). Transfer to another legal entity does not cause a change in accounting treatment within the economic entity. (b) Incorrect.

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stock is acquired from existing stockholders. ... Advanced  
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