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https://www.100test.com/kao_ti2020/645/2021_2022_ACCA2010_E5_B9_c52_645621.htm 导读：ACCA2010年12月份考试已结束。百考试题整理ACCA2010年12月份考试真题（F7）供考生参考。 点击查看：#0000ff>2010年12月份ACCA考试真题汇总 ALL FIVE questions are compulsory and MUST be attempted 1 On 1 June 2010,Premier acquired 80% of the equity share capital of Sanford.The consideration consisted of two elements:a share exchange of three shares in Premier for every fi ve acquired shares in Sanford and the issue of a $100 6% loan note for every 500 shares acquired in Sanford.The share issue has not yet been recorded by Premier,but the issue of the loan notes has been recorded.At the date of acquisition shares in Premier had a market value of $5 each and the shares of Sanford had a stock market price of $350 each.Below are the summarised draft fi nancial statements of both companies. Statements of comprehensive income for the year ended 30 September 2010 Statements of fi nancial position as at 30 September 2010 The following information is relevant: （i） At the date of acquisition,the fair values of Sanford‘ s assets were equal to their carrying amounts with the exception of its property.This had a fair value of $12 million below its carrying amount.This would lead to a reduction of the depreciation charge（in cost of sales）of $50,000 in the post-acquisition period.Sanford has not incorporated this value change into its entity fi nancial statements. Premier‘ s group policy is to revalue all properties to current value at each year end.On 30

September 2010,the value of Sanford ’ s property was unchanged from its value at acquisition,but the land element of Premier ‘ s property had increased in value by $500,000 as shown in other comprehensive income. （ii）Sales from Sanford to Premier throughout the year ended 30 September 2010 had consistently been $1 million per month. Sanford made a mark-up on cost of 25% on these sales. Premier had $2 million.（at cost to Premier）of inventory that had been supplied in the post-acquisition period by Sanford as at 30 September 2010. （iii）Premier had a trade payable balance owing to Sanford of $350， 000 as at 30 September 2010. This agreed with the corresponding receivable in Sanford ‘ s books. （iv）Premier ‘ s investments include some available-for-sale investments that have increased in value by $300, 000 during the year.The other equity reserve relates to these investments and is based on their value as at 30 September 2009.There were no acquisitions or disposals of any of these investments during the year ended 30 September 2010. （v）Premier ‘ s policy is to value the non-controlling interest at fair value at the date of acquisition.For this purpose Sanford ’ s share price at that date can be deemed to be representative of the fair value of the shares held by the non-controlling interest. （vi）There has been no impairment of consolidated goodwill. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com