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104,000 104,000 Pr 12-145—Goodwill, impairment On May 31, 2013, Armstrong Company paid \$3,300,000 to acquire all of the common stock of Hall Corporation, which became a division of Armstrong Hall reported the following balance sheet at the time of the acquisition: Current assets Noncurrent assets \$ 900,000 2,700,000 Total assets \$3,600,000 ...

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7 - 2 Test Bank for Intermediate Accounting, Fourteenth Edition MULTIPLE CHOICE —Conceptual (cont.) Answer No. Description d P 37. Trade discount uses. a 38. Classification of sales discounts. d 39. Reasons for trade discounts. c 40. Accounting for cash discounts and trade discounts. a 41. Theoretically correct approach for cash discounts. c 42.

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