



Pulaski Mining Corporation occasionally acquires short-term investments. On August 1, 20X7, Pulaski acquired stock investments in four different companies: Aztec Zinc (cost of \$125,000), Morton Construction (cost of \$75,000), Particle Drilling (cost of \$80,000), and Astraview Navigation (cost of \$20,000).

**SPREADSHEET  
TOOL:**

*Pivot tables*

The company's stockbroker emailed the following listing of investment values at the end of August, September, and October. These data were imported into a spreadsheet as follows. You are to prepare the journal entries needed to record the initial investment in this portfolio, as well as end of month adjusting entries for August, September, and October.

The electronic spreadsheet on the website includes a pivot table that will aid your compilation of data necessary to solve this problem. It is found immediately after the data on the excel spreadsheet version of the problem.

Spreadsheet				
	fx			
	A	B	C	D
1	Company	Month	Market Value	
2				
3	Aztec Zinc	August	\$130,000	
4	Aztec Zinc	September	145,000	
5	Aztec Zinc	October	142,000	
6	Morton Construction	August	70,000	
7	Morton Construction	September	61,000	
8	Morton Construction	October	58,000	
9	Particle Drilling	August	89,000	
10	Particle Drilling	September	109,000	
11	Particle Drilling	October	101,000	
12	Astraview Navigation	August	20,000	
13	Astraview Navigation	September	22,000	
14	Astraview Navigation	October	16,000	
15				
16				
17	PIVOT TABLE		Company	Astraview Navigation ▼
18				
19			Sum of Market Value	
20			Month	Total
21			August	20000
22			Grand Total	20000
23				